

**2014 Kitsap County Budget Status**  
(as of 2014 Year End)

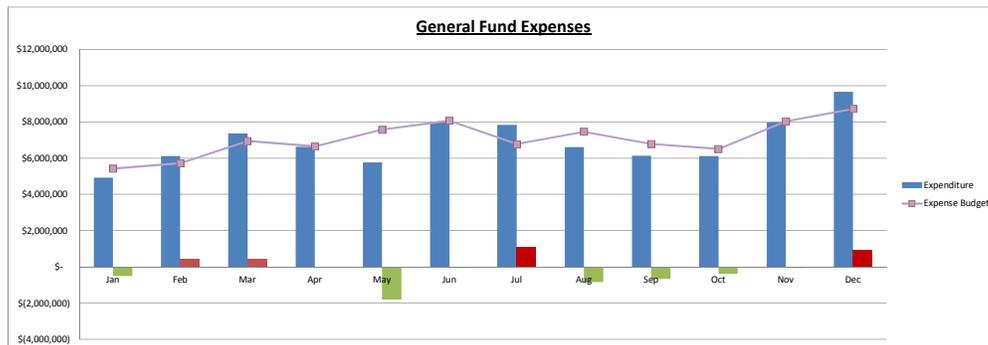
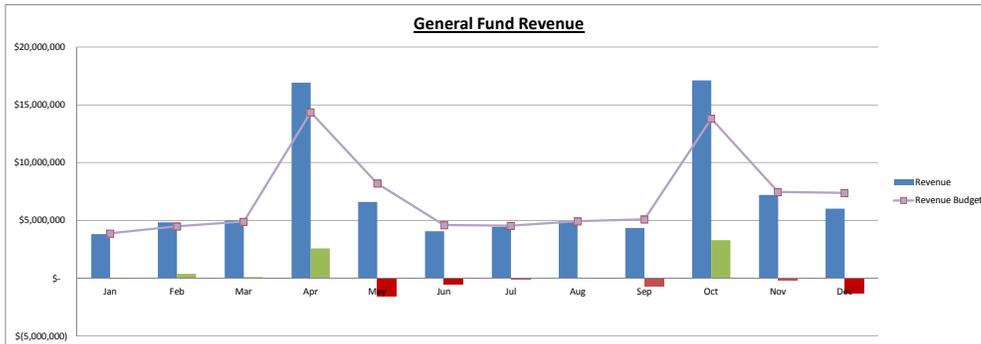
	2014 Amended Budget**	2014 Year-End Forecast	2014 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
<b>Revenues</b>	\$83,509,110	\$ 85,287,938	\$ 85,287,937	\$ <b>1,778,828</b>
<b>Expenditures</b>	\$84,556,215	\$ 83,107,836	\$ 83,107,836	\$ <b>(1,448,379)</b>
<b>Balance</b>		\$ <b>2,180,102</b>	\$ <b>2,180,101</b>	

**Revenues High Points:**

- ◆ **Sales Tax** - Trending higher than budget at the end of December by \$1,167,539
- ◆ **Private Harvest Tax** - Received \$70,000 over budget.
- ◆ **Auditor Filings and Recordings** - 33% drop in this area. This is a statewide trend due to rising mortgage rates.
- ◆ **Superior Court** - Revenue Tied to 1% Mental Health Tax and SAMHSA Grant. Delays in beginning new programs. There is a corresponding decrease in expenditures
- ◆ **Prosecuting Attorney** - Drop in Child Support Enforcement Revenue and loss of Island County contract arbitration now expected to occur in 2015
- ◆ **Parks** - Ball field usage down, golf course revenue down and no forestry transfers
- ◆ **Jail** - Higher bed usage than anticipated. Bremerton up 155% & D.O.C. 181%, totalling \$852,644 above budget

**Expenditures High Points:**

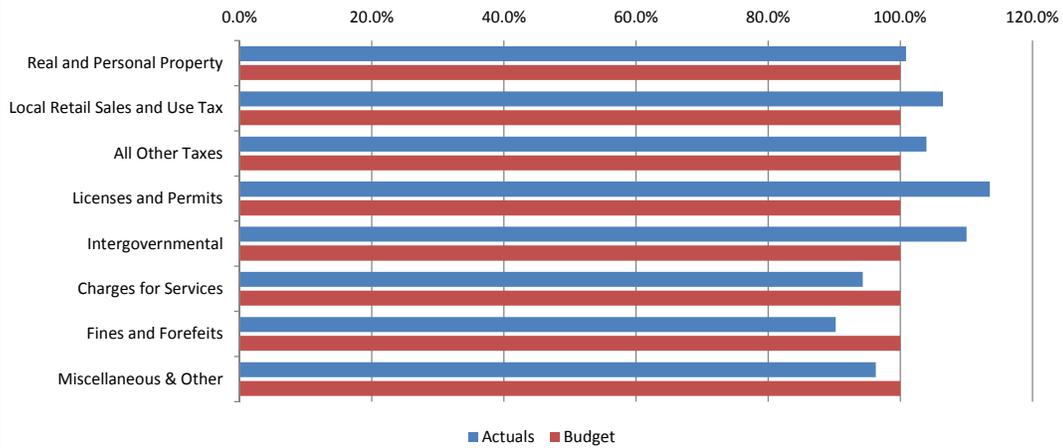
- ◆ **Salaries and Benefits** - There are currently 31 vacancies in the General Fund.
- ◆ **Superior Court** - Services expenditures below budget - delay in implementing SAMHSA Grant work
- ◆ **Clerk** - Decrease in Jury expenses.
- ◆ **Juvenile** - Expenditure savings caused by delays in software purchase and program implementation
- ◆ **Sheriff** - No contract in 2014 (\$557,445) and vacancies not filled. Salary and Benefits total \$794,295 below budget. Lower fuel prices allowed fuel to be \$145,871 below budget.



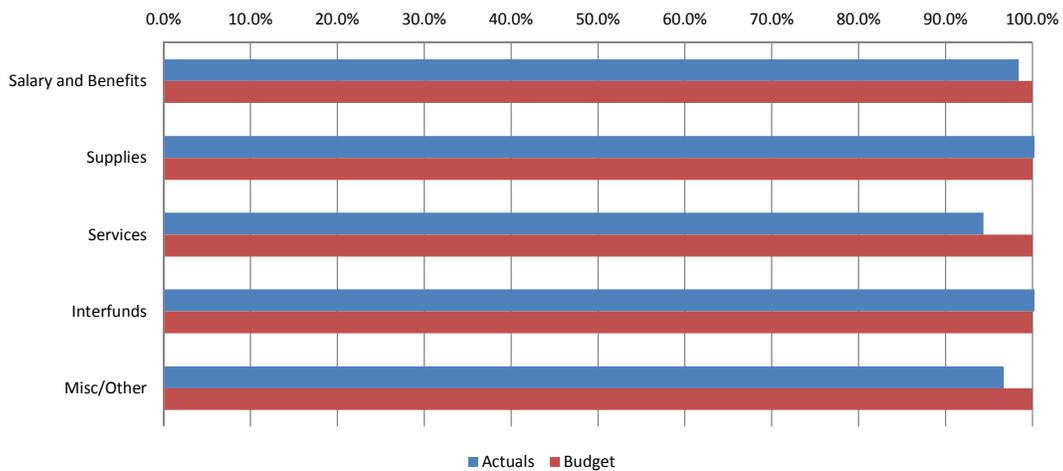
## 2014 Kitsap County Budget Status Categories

Object Account	2014 Adopted Budget	Budget Change 2014	2014 Adjusted Budget	YTD Actual 2014	2014 Forecast	Forecast to Budget
<b>Revenue</b>						
Property Tax	\$ 29,664,000	0	\$ 29,664,000	\$ 29,925,211	\$ 29,925,511	\$ 261,511
Sales Tax	18,077,043	0	18,077,043	19,244,582	19,244,582	1,167,539
Other Tax	10,303,099	0	10,303,099	10,709,282	10,708,982	405,883
Licenses and Permits	170,125	0	170,125	193,181	193,181	23,056
Intergovernmental	8,690,627	33,372	8,723,999	9,599,687	9,599,687	875,688
Charges for Services	9,532,412	50,000	9,582,412	9,039,226	9,039,226	(543,186)
Fines and Forfeits	2,509,801	0	2,509,801	2,263,700	2,263,700	(246,101)
Misc/Other	4,242,472	236,159	4,478,631	4,313,068	4,313,068	(165,563)
<b>Total Revenue</b>	<b>83,189,579</b>	<b>319,531</b>	<b>83,509,110</b>	<b>85,287,938</b>	<b>85,287,938</b>	<b>1,778,828</b>
<b>Expenditures</b>						
Salaries and Benefits	56,562,004	255,153	56,817,157	55,916,200	55,916,200	\$ (900,957)
Supplies	2,065,771	94,977	2,160,748	2,303,472	2,303,472	142,724
Services	10,497,266	461,186	10,958,452	10,340,587	10,340,587	(617,865)
Interfund Charges	7,754,637	29,928	7,784,565	7,937,984	7,937,984	153,419
Misc/Other	6,309,901	525,392	6,835,293	6,609,593	6,609,593	(225,700)
<b>Total Expenditures</b>	<b>83,189,579</b>	<b>1,366,636</b>	<b>84,556,215</b>	<b>83,107,836</b>	<b>83,107,836</b>	<b>(1,448,379)</b>

### Revenue By Category To-Date



### Expenditures by Category To-Date



## 2014 Kitsap County Budget Status Department/Offices

### Revenues

	2014 Budget	2014 Forecast	Variance
01 - County Commissioners	\$55,000	\$60,997	\$ 5,997
05 - Superior Courts	\$517,554	\$359,754	(157,800)
06 - District Courts	\$4,173,590	\$3,674,911	(498,679)
08 - Prosecutor	\$2,981,566	\$2,794,331	(187,235)
09 - Clerk	\$1,922,796	\$1,903,153	(19,643)
11 - Public Defense	\$200	\$12,508	12,308
15 - Assessor	\$450	\$349	(101)
16 - Auditor	\$2,314,020	\$2,098,254	(215,766)
17 - Coroner	\$79,600	\$88,834	9,234
18 - Treasurer	\$3,651,720	\$3,852,433	150,713
23 - Administrative Services	\$1,500	\$65	(1,435)
25 - General Admin. & Operations	\$57,494,807	\$59,294,651	1,799,844
27 - Facilities Maintenance	\$290,218	\$309,710	19,492
40 - Sheriff	\$2,901,664	\$2,780,801	(120,863)
41 - Jail	\$3,126,804	\$4,229,038	1,102,234
42 - Juvenile	\$2,223,106	\$2,182,492	(40,615)
50 - Parks	\$1,634,515	\$1,508,070	(126,445)
55 - Cooperative Extension	\$90,000	\$87,557	(2,443)
60 - Personnel & Human Resources	\$50,000	\$50,030	30

### Expenditures

	2014 Budget	2014 Forecast	Variance
01 - County Commissioners	\$1,444,149	\$1,292,463	\$ (151,686)
05 - Superior Courts	\$2,860,915	\$2,567,294	(293,621)
06 - District Courts	\$2,674,421	\$2,663,125	(11,296)
08 - Prosecutor	\$8,727,352	\$8,634,172	(93,180)
09 - Clerk	\$3,140,278	\$3,007,200	(133,078)
11 - Public Defense	\$3,044,999	\$3,043,532	(1,467)
15 - Assessor	\$2,152,180	\$2,100,027	(52,153)
16 - Auditor	\$1,779,953	\$1,768,964	(10,989)
17 - Coroner	\$1,081,588	\$1,025,216	(56,372)
18 - Treasurer	\$909,499	\$869,087	(40,412)
23 - Administrative Services	\$767,082	\$691,909	(75,173)
25 - General Admin. & Operations	\$9,006,803	\$10,435,439	<b>1,428,636</b> **
27 - Facilities Maintenance	\$1,778,401	\$1,691,586	(86,815)
40 - Sheriff	\$19,349,603	\$18,414,176	(935,427)
41 - Jail	\$12,773,303	\$12,599,574	(173,729)
42 - Juvenile	\$7,454,915	\$6,951,091	(503,824)
50 - Parks	\$3,647,893	\$3,552,956	(94,937)
55 - Cooperative Extension	\$357,499	\$353,664	(3,835)
60 - Personnel & Human Resources	\$1,605,382	\$1,446,360	(159,022)

\*\*Reminder GA&O holds the Attrition Account for \$1,512,907

**Benefit Bucket Fund - 2014**

Month	January	February	March	April	May	June	July	August	September	October	November	December	Total to Date
<b>Beginning Fund Balance</b>	\$ 4,711,480	\$ 4,867,316	\$ 4,419,094	\$ 4,794,661	\$ 4,958,165	\$ 4,943,216	\$ 4,584,473	\$ 4,733,272	\$ 5,263,659	\$ 5,428,913	\$ 5,793,983	\$ 5,233,566	
<b>Transfers In</b>													
Department (County) Charges	\$ 1,099,604	\$ 1,099,604	\$ 1,099,604	\$ 1,099,604	\$ 1,099,604	\$ 1,099,604	\$ 1,088,708	\$ 1,088,708	\$ 1,088,708	\$ 1,088,708	\$ 1,088,708	\$ 1,088,708	\$ 13,129,871
Cobra Payments from Retirees	\$ 27,955	\$ 13,995	\$ 14,138	\$ 14,124	\$ 10,317	\$ 11,497	\$ 11,572	\$ 11,572	\$ 11,572	\$ 11,572	\$ 11,773	\$ 10,322	\$ 160,411
Employee Charges	\$ 128,406	\$ 64,866	\$ 193,671	\$ 127,927	\$ 128,170	\$ 128,969	\$ 128,941	\$ 128,288	\$ 128,825	\$ 130,162	\$ 128,967	\$ 129,195	\$ 1,546,387
W2 pass-through reporting	\$ 193,643	\$ (529,946)	\$ 535,354	\$ -	\$ -	\$ (512,647)	\$ (1,536)	\$ 514,609	\$ 41	\$ 512,222	\$ (505,182)	\$ (153,165)	\$ 53,392
Other Misc Revenue	\$ 5,034	\$ 15,820	\$ 3,259	\$ 2,937	\$ 12,241	\$ 3,991	\$ 24,702	\$ 13,745	\$ 13,651	\$ 6,380	\$ 12,121	\$ 149,866	\$ 263,747
<b>Subtotal Revenue</b>	\$ 1,454,642	\$ 664,338	\$ 1,846,026	\$ 1,244,592	\$ 1,250,332	\$ 731,414	\$ 1,252,387	\$ 1,756,922	\$ 1,242,797	\$ 1,749,044	\$ 736,387	\$ 1,224,927	\$ 15,153,808
<b>Transfers Out</b>													
Administration Fee													
Group Health	\$ 37,741	\$ 38,368	\$ 37,883	\$ 74,407	\$ 36,843	\$ 36,915	\$ 36,843	\$ -	\$ 36,915	\$ 73,398	\$ -	\$ 36,555	\$ 445,869
Premera	\$ 31,388	\$ 31,325	\$ 31,325	\$ 62,587	\$ 31,518	\$ 31,902	\$ 32,158	\$ 32,414	\$ -	\$ 64,188	\$ -	\$ 31,774	\$ 380,579
Claims (by posting date)													
Group Health	\$ 561,760	\$ 328,995	\$ 640,816	\$ 315,054	\$ 538,058	\$ 420,876	\$ 354,336	\$ 629,980	\$ 465,277	\$ 386,254	\$ 410,652	\$ 480,377	\$ 5,532,436
Premera	\$ 500,351	\$ 544,323	\$ 441,343	\$ 463,857	\$ 484,780	\$ 495,256	\$ 436,876	\$ 483,250	\$ 380,276	\$ 618,277	\$ 525,059	\$ 1,068,258	\$ 6,441,906
Premiums													
Dental and Life	\$ 86,935	\$ 86,943	\$ 174,394	\$ 86,732	\$ 86,714	\$ 87,237	\$ 87,806	\$ -	\$ 175,400	\$ 87,692	\$ 87,060	\$ -	\$ 1,046,914
Waive Medical Coverage Payments	\$ 7,037	\$ 11,427	\$ 10,796	\$ 10,846	\$ 10,946	\$ 10,455	\$ 10,905	\$ 10,840	\$ 11,050	\$ 11,075	\$ 11,425	\$ 15,965	\$ 132,767
Stop Loss Insurance	\$ 62,137	\$ 62,452	\$ 125,055	\$ 62,045	\$ 62,117	\$ -	\$ 125,146	\$ 62,483	\$ -	\$ 126,464	\$ -	\$ 132,844	\$ 820,743
DIMartino - Benefits Consultant	\$ 5,104	\$ 6,885	\$ 6,885	\$ 4,893	\$ 12,130	\$ -	\$ 6,885	\$ 6,885	\$ 6,885	\$ 5,135	\$ 7,023	\$ 7,023	\$ 75,732
Affordable Care Act Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,134	\$ -	\$ -	\$ -	\$ 123,578	\$ -	\$ 128,712
Other Misc Expenses***	\$ 6,353	\$ 1,842	\$ 1,962	\$ 666	\$ 2,176	\$ 7,515	\$ 7,499	\$ 682	\$ 1,740	\$ 11,491	\$ 132,008	\$ 14,638	\$ 188,571
<b>Subtotal Expenditures</b>	\$ 1,298,805	\$ 1,112,561	\$ 1,470,459	\$ 1,081,087	\$ 1,265,281	\$ 1,090,157	\$ 1,103,589	\$ 1,226,535	\$ 1,077,544	\$ 1,383,974	\$ 1,296,804	\$ 1,787,433	\$ 15,194,229
<b>Ending Fund Balance</b>	\$ 4,867,316	\$ 4,419,094	\$ 4,794,661	\$ 4,958,165	\$ 4,943,216	\$ 4,584,473	\$ 4,733,272	\$ 5,263,659	\$ 5,428,913	\$ 5,793,983	\$ 5,233,566	\$ 4,671,060	

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

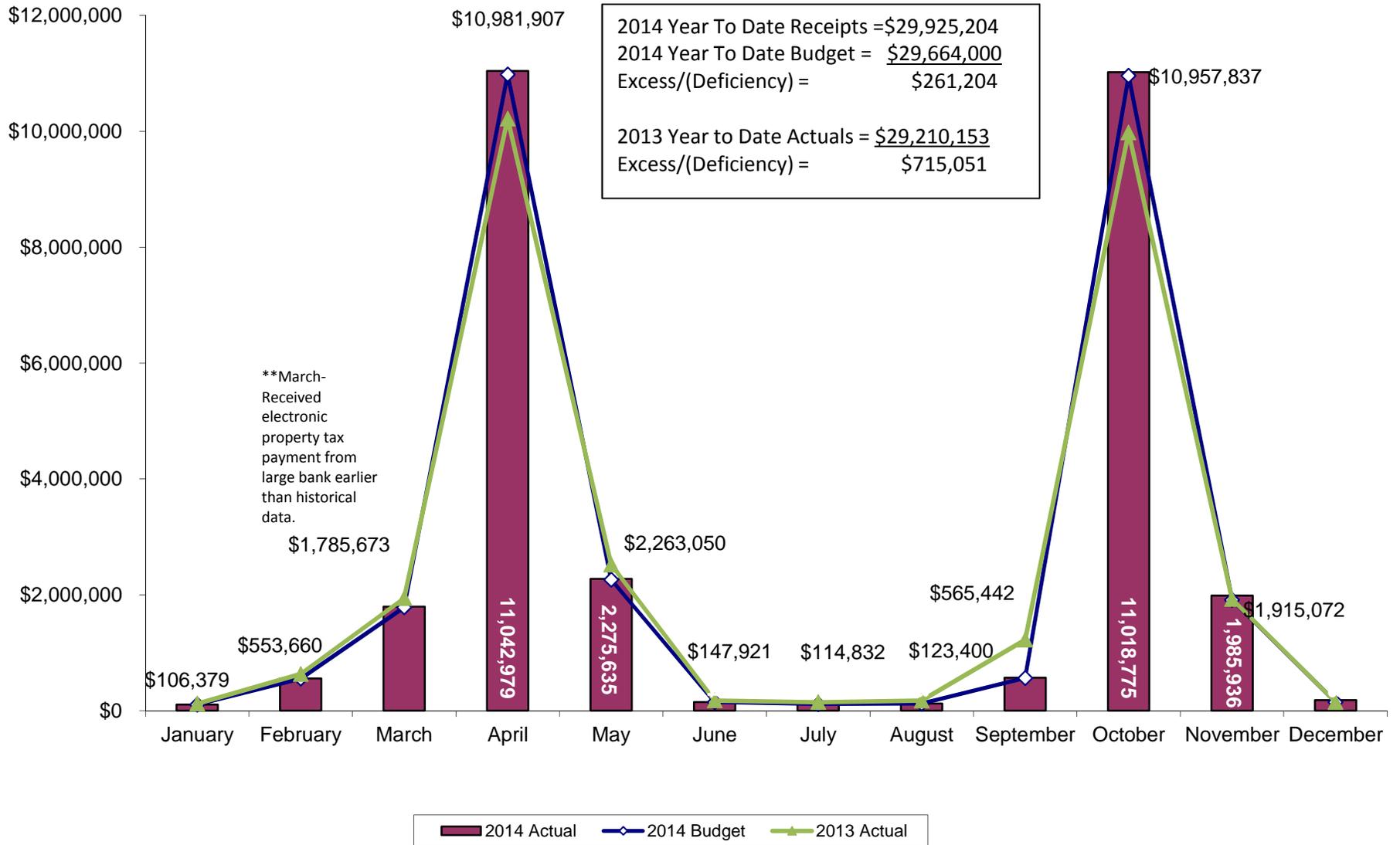
<b>Obligated Program Reserves (see calculation below)</b>	\$ 4,191,241	\$ 4,191,241	\$ 4,191,241	\$ 4,191,241	\$ 4,191,241	\$ 4,191,241	\$ 4,191,241	\$ 4,191,241	\$ 4,191,241	\$ 4,191,241	\$ 4,191,241	\$ 4,191,241	\$ 4,191,241
<b>Net Unobligated Program Reserves</b>	\$ 676,076	\$ 227,853	\$ 603,420	\$ 766,925	\$ 751,975	\$ 393,233	\$ 542,031	\$ 1,072,418	\$ 1,237,672	\$ 1,602,742	\$ 1,042,325	\$ 479,819	

**Obligated Program Reserve Calculation - Based on actual costs to date**

	Group Health	Premera	Total
Paid Claims - January through October 2014	\$ 5,532,436	\$ 6,441,906	\$ 11,974,342
<b>Average Monthly Paid Claims ( / 12)</b>	<b>\$ 461,036.36</b>	<b>\$ 536,825.48</b>	<b>\$ 997,862</b>
Fixed Costs - Admin Fees	\$ 445,869	\$ 380,579	\$ 826,447
Fixed Costs - Stop Loss			\$ 820,743
<b>Average Monthly Fixed Costs ( / 12)</b>			<b>\$ 137,266</b>
<b>Total Average Monthly Costs (claims + fixed)</b>			<b>\$ 1,135,128</b>
Total Average Weekly Costs ( x 12 / 52)			\$ 261,953
16 Week Reserve Requirement ( x 16)			<b>\$ 4,191,241</b>

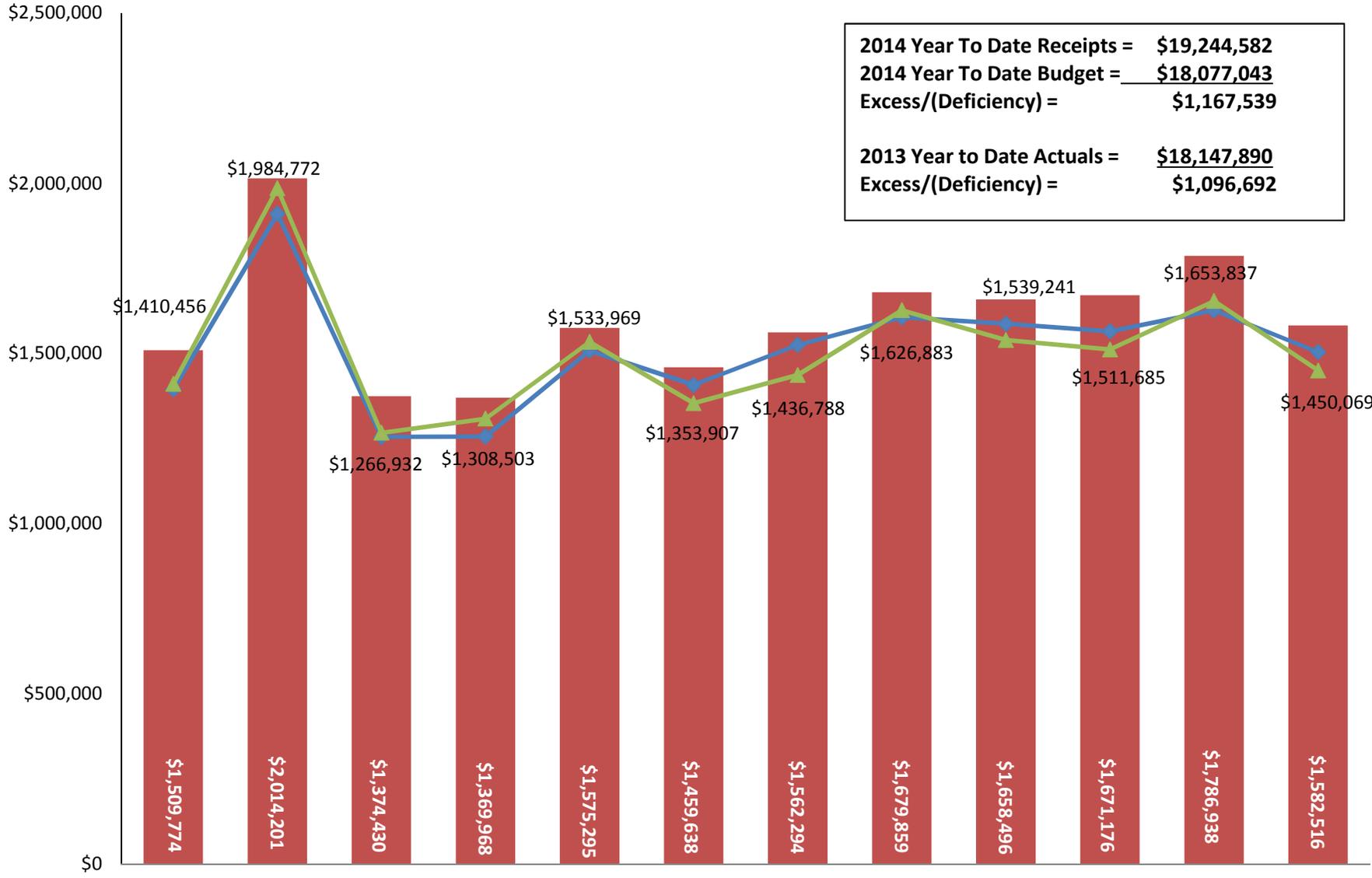
Note: Reserves calculation is an estimate of 16 weeks of claims, plus fixed cost for terminal liability to comply with RCW 48.62.091 and WAC 200-100-040

### 2014 Property Tax Revenue



### 2014 Retail Sales Tax

<b>2014 Year To Date Receipts =</b>	<b>\$19,244,582</b>
<b>2014 Year To Date Budget =</b>	<b>\$18,077,043</b>
<b>Excess/(Deficiency) =</b>	<b>\$1,167,539</b>
<b>2013 Year to Date Actuals =</b>	<b>\$18,147,890</b>
<b>Excess/(Deficiency) =</b>	<b>\$1,096,692</b>



■ 2014 Actuals   
 ◆ 2013 Actuals   
 ▲ 2014 Budget

### 2014 Real Estate Excise Tax Revenue

