

2014 Kitsap County Budget Status
(as of April 30, 2014)

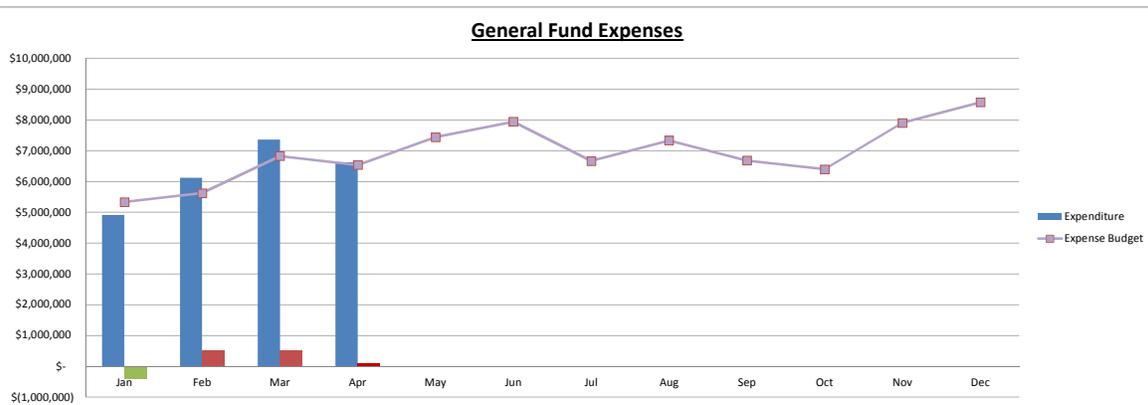
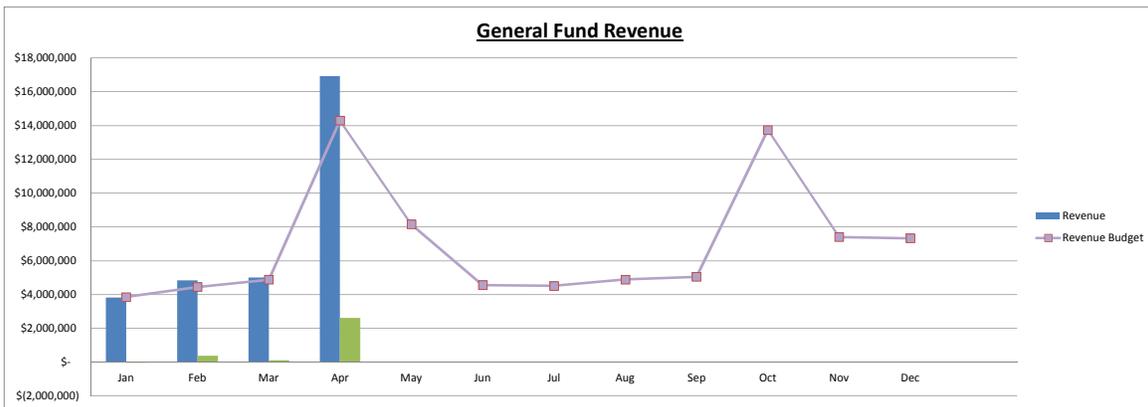
	2014 Adopted Budget	2014 Year-End Forecast	2014 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
Revenues	\$83,189,579	\$ 82,231,658	\$ 30,584,798	\$ (957,921)
Expenditures	\$83,189,579	\$ 82,102,562	\$ 25,021,389	\$ (1,087,017)
Balance		\$ 129,096		

Revenues High Points:

- ◆ Sales Tax - Trending higher than budget at the end of February by \$297,709
- ◆ Penalties and Interest - These accounts are currently coming in under budget. We will continue to monitor.
- ◆
- ◆

Expenditures High Points:

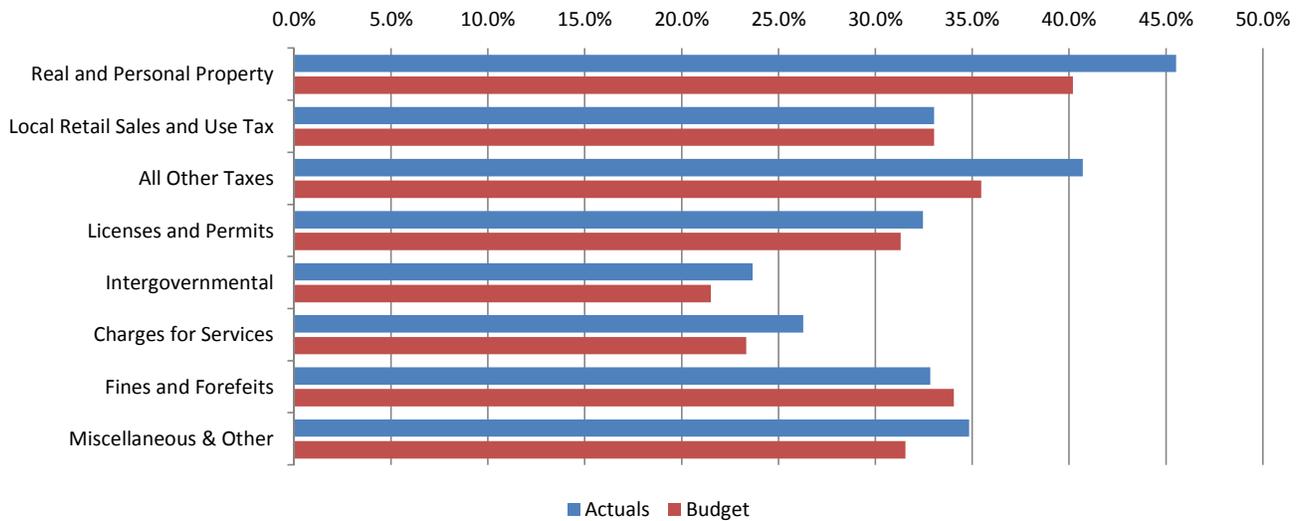
- ◆ Salaries and Benefits - There are currently 25 vacancies in the General Fund.
- ◆ Jail - Overtime is trending higher than budget. Contributing factors include four vacancies, FTEs in probationary periods and staff calling in sick.
- ◆ Coroner - There are two FTEs on light duty for injuries and one recently filled vacancy who will not be authorized to work alone for three months. Expecting high usage in overtime and extra help.



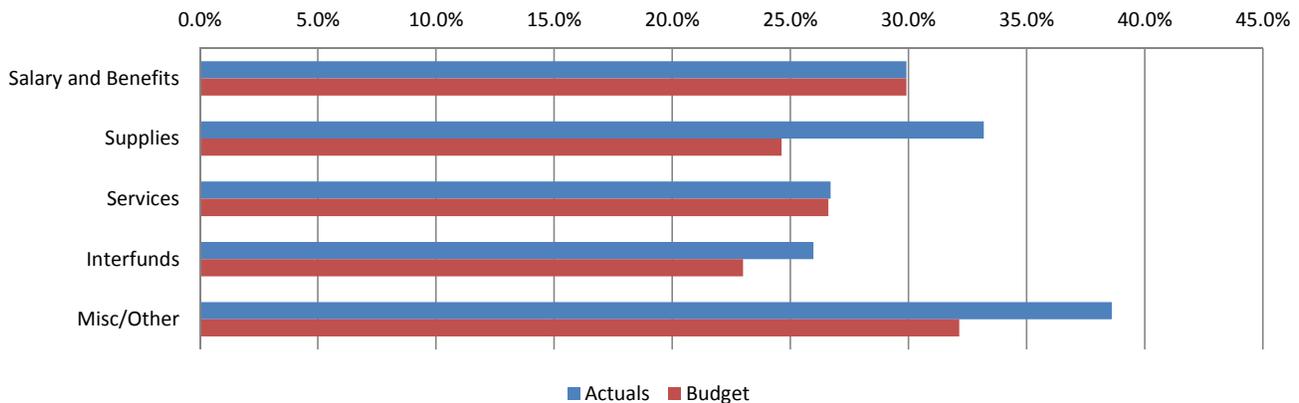
2014 Kitsap County Budget Status Categories

Object Account	2014 Adopted Budget	Budget Change 2014	2014 Adjusted Budget	YTD Actual 2014	2014 Forecast	Forecast to Budget
Revenue						
Property Tax	\$ 29,664,000	0	\$ 29,664,000	\$ 13,502,295	\$ 29,664,000	\$ -
Sales Tax	18,077,043	0	18,077,043	5,970,664	19,058,014	980,971
Other Tax	10,303,099	0	10,303,099	4,192,564	9,881,449	(421,650)
Licenses and Permits	170,125	0	170,125	55,205	165,615	(4,510)
Intergovernmental	8,690,627	0	8,690,627	2,055,946	7,424,957	(1,265,670)
Charges for Services	9,532,412	0	9,532,412	2,503,564	9,229,609	(302,803)
Fines and Forfeits	2,509,801	0	2,509,801	824,007	2,472,020	(37,781)
Misc/Other	4,242,472	9,100	4,251,572	1,480,553	4,335,994	84,422
Total Revenue	83,189,579	9,100	83,198,679	30,584,798	82,231,658	(967,021)
Expenditures						
Salaries and Benefits	56,562,004	30,000	56,592,004	16,926,232	56,173,047	\$ (418,957)
Supplies	2,065,771	9,100	2,074,871	688,375	2,035,124	(39,747)
Services	10,497,266	0	10,497,266	2,803,076	9,409,229	(1,088,037)
Interfund Charges	7,754,637	0	7,754,637	2,013,528	7,754,637	0
Misc/Other	6,309,901	400,000	6,709,901	2,590,178	6,730,526	20,625
Total Expenditures	83,189,579	439,100	83,628,679	25,021,389	82,102,562	(1,526,117)

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	\$47,457	(\$7,543)
05 - Superior Courts	\$391,519	\$259,789	(131,730)
06 - District Courts	\$4,173,590	\$3,964,350	(209,240)
08 - Prosecutor	\$2,981,566	\$2,854,540	(127,026)
09 - Clerk	\$1,867,796	\$1,894,619	26,823
11 - Public Defense	\$200	\$9,662	9,462
15 - Assessor	\$450	\$42	(408)
16 - Auditor	\$2,314,020	\$2,164,040	(149,980)
17 - Coroner	\$79,600	\$40,880	(38,720)
18 - Treasurer	\$3,651,720	\$3,633,177	(18,543)
23 - Administrative Services	\$1,500	\$75	(1,425)
25 - General Admin. & Operations	\$57,494,807	\$58,149,931	655,124
27 - Facilities Maintenance	\$290,218	\$292,785	2,567
40 - Sheriff	\$2,858,292	\$2,490,572	(367,720)
41 - Jail	\$3,126,804	\$2,772,099	(354,705)
42 - Juvenile	\$2,137,082	\$1,883,157	(253,925)
50 - Parks	\$1,634,515	\$1,636,293	1,778
55 - Cooperative Extension	\$90,000	\$89,190	(810)
60 - Personnel & Human Resources	\$50,000	\$49,001	(999)

Expenditures

	2014 Budget	2014 Forecast	Variance
01 - County Commissioners	\$1,444,149	\$1,384,503	\$ (59,646)
05 - Superior Courts	\$2,734,880	\$2,315,033	(419,847)
06 - District Courts	\$2,674,421	\$2,526,800	(147,621)
08 - Prosecutor	\$8,727,352	\$8,414,711	(312,641)
09 - Clerk	\$3,085,278	\$2,761,107	(324,171)
11 - Public Defense	\$2,644,999	\$2,384,157	(260,842)
15 - Assessor	\$2,152,180	\$2,095,242	(56,938)
16 - Auditor	\$1,779,953	\$1,759,240	(20,713)
17 - Coroner	\$1,019,288	\$964,643	(54,645)
18 - Treasurer	\$909,499	\$855,445	(54,054)
23 - Administrative Services	\$767,082	\$752,432	(14,650)
25 - General Admin. & Operations	\$8,928,803	\$10,342,605	1,413,802 **
27 - Facilities Maintenance	\$1,749,707	\$1,694,291	(55,416)
40 - Sheriff	\$19,306,231	\$19,370,769	64,538
41 - Jail	\$12,773,303	\$12,167,877	(605,426)
42 - Juvenile	\$7,368,891	\$6,870,697	(498,194)
50 - Parks	\$3,599,782	\$3,574,877	(24,905)
55 - Cooperative Extension	\$357,499	\$347,744	(9,755)
60 - Personnel & Human Resources	\$1,605,382	\$1,520,388	(84,994)

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

Benefit Bucket Fund - 2014

Month	January	February	March	April	Total to Date
Beginning Fund Balance	\$ 4,711,480	\$ 4,867,316	\$ 4,419,094	\$ 4,794,661	
Transfers In					
Department (County) Charges	\$ 1,099,604	\$ 1,099,604	\$ 1,099,604	\$ 1,099,604	\$ 4,398,416
Cobra Payments from Retirees	\$ 27,955	\$ 13,995	\$ 14,138	\$ 14,124	\$ 70,212
Employee Charges	\$ 128,406	\$ 64,866	\$ 193,671	\$ 127,927	\$ 514,869
W2 pass-through reporting	\$ 193,643	\$ (529,946)	\$ 535,354	\$ -	\$ 199,051
Other Misc Revenue	\$ 5,034	\$ 15,820	\$ 3,259	\$ 2,937	\$ 27,050
Subtotal Revenue	\$ 1,454,642	\$ 664,338	\$ 1,846,026	\$ 1,244,592	\$ 5,209,598
Transfers Out					
Administration Fee					
Group Health	\$ 37,741	\$ 38,368	\$ 37,883	\$ 74,407	\$ 188,399
Premera	\$ 31,388	\$ 31,325	\$ 31,325	\$ 62,587	\$ 156,625
Claims (by posting date)					
Group Health	\$ 561,760	\$ 328,995	\$ 640,816	\$ 315,054	\$ 1,846,625
Premera	\$ 500,351	\$ 544,323	\$ 441,343	\$ 463,857	\$ 1,949,874
Premiums					
Dental and Life	\$ 86,935	\$ 86,943	\$ 174,394	\$ 86,732	\$ 435,004
Waive Medical Coverage Payments	\$ 7,037	\$ 11,427	\$ 10,796	\$ 10,846	\$ 40,106
Stop Loss Insurance	\$ 62,137	\$ 62,452	\$ 125,055	\$ 62,045	\$ 311,689
DiMartino - Benefits Consultant	\$ 5,104	\$ 6,885	\$ 6,885	\$ 4,893	\$ 23,767
Other Misc Expenses***	\$ 6,353	\$ 1,842	\$ 1,962	\$ 666	\$ 10,823
Subtotal Expenditures	\$ 1,298,805	\$ 1,112,561	\$ 1,470,459	\$ 1,081,087	\$ 4,962,912
Ending Fund Balance	\$ 4,867,316	\$ 4,419,094	\$ 4,794,661	\$ 4,958,165	

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

Obligated Program Reserves (see calculation below)	\$ 4,258,285	\$ 4,258,285	\$ 4,258,285	\$ 4,258,285
Net Unobligated Program Reserves	\$ 609,032	\$ 160,809	\$ 536,376	\$ 699,881

Obligated Program Reserve Calculation - Figures provided by DiMartino and Associates

2014 Reserve Projection - From DiMartino on 7-11-13

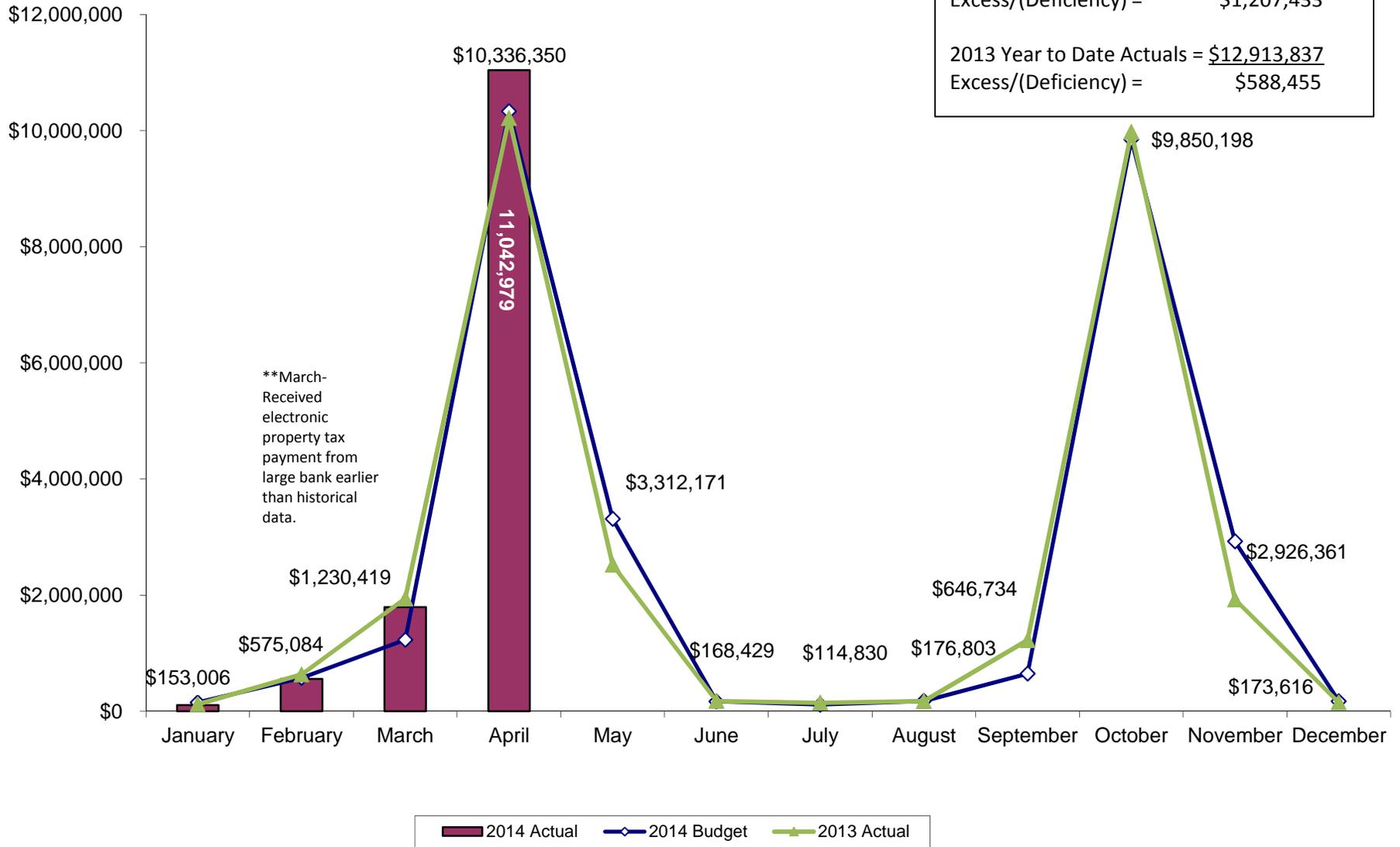
	Premera	Group Health	Total
Projected Claims Costs PEPM	\$ 1,072	\$ 877	\$ 975
Projected Fixed Costs PEPM	\$ 159	\$ 165	\$ 162
Enrollment	494	523	1017
Estimated Monthly Expense	\$ 608,178	\$ 545,107	\$ 1,153,285
Estimated Annual Expense	\$ 7,298,139	\$ 6,541,287	\$ 13,839,425
Estimated Weekly Expense	\$ 140,349	\$ 125,794	\$ 266,143
16 Week Reserve Requirement	\$ 2,245,581	\$ 2,012,704	\$ 4,258,285

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

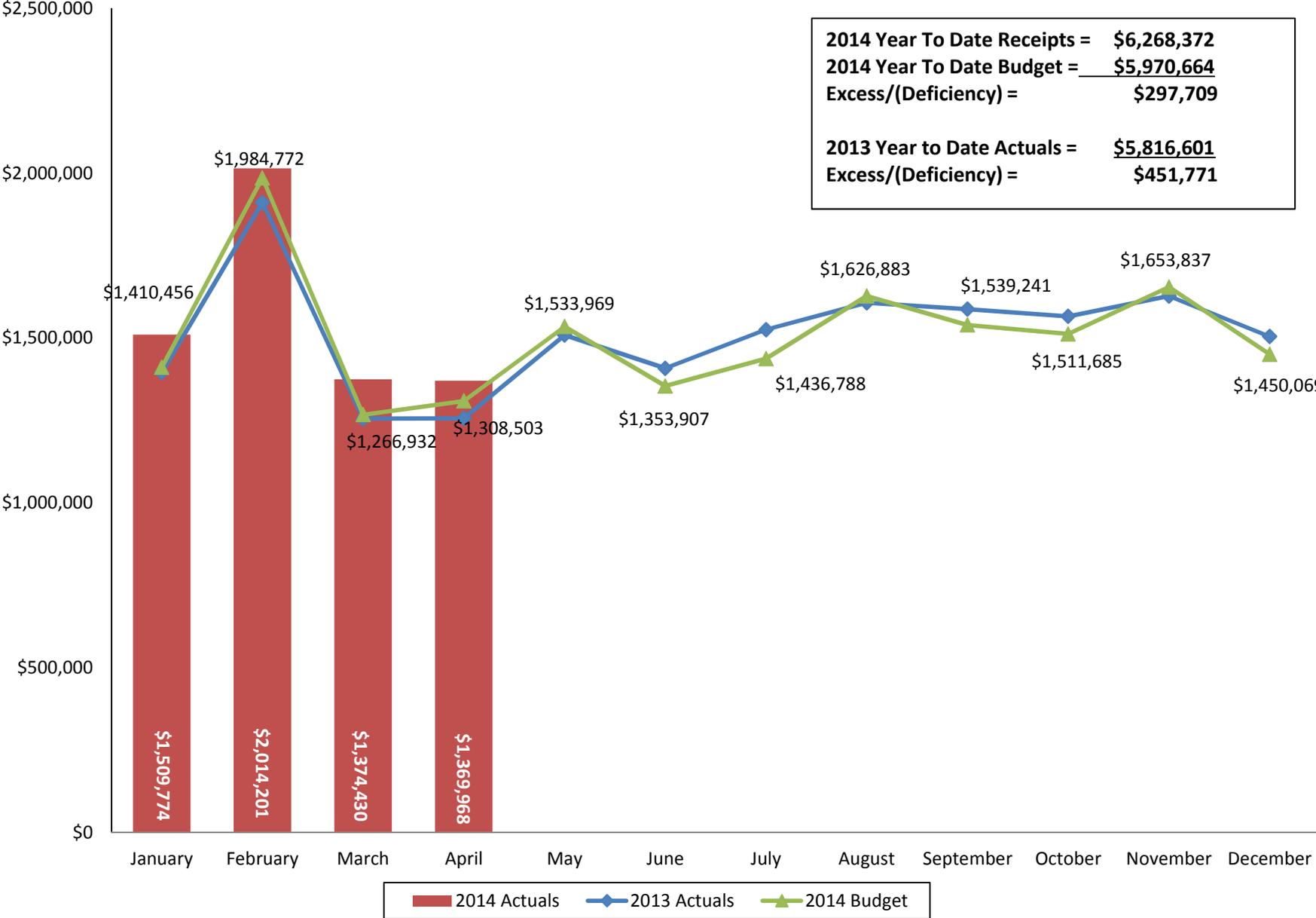
2014 Property Tax Revenue

2014 Year To Date Receipts = \$13,502,292
 2014 Year To Date Budget = \$12,294,859
 Excess/(Deficiency) = \$1,207,433

2013 Year to Date Actuals = \$12,913,837
 Excess/(Deficiency) = \$588,455



2014 Retail Sales Tax



2014 Real Estate Excise Tax Revenue

