

2014 Kitsap County Budget Status
(as of August 31st, 2014)

	2014 Amended Budget**	2014 Year-End Forecast	2014 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
Revenues	\$83,475,870	\$ 82,741,361	\$ 50,640,477	\$ (734,509)
Expenditures	\$84,031,981	\$ 82,878,587	\$ 53,236,928	\$ (1,153,394)
Balance		\$ (137,226)		

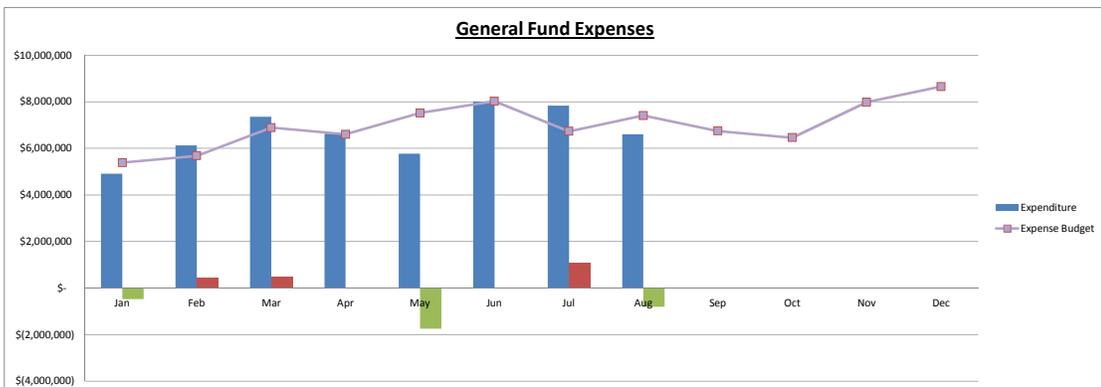
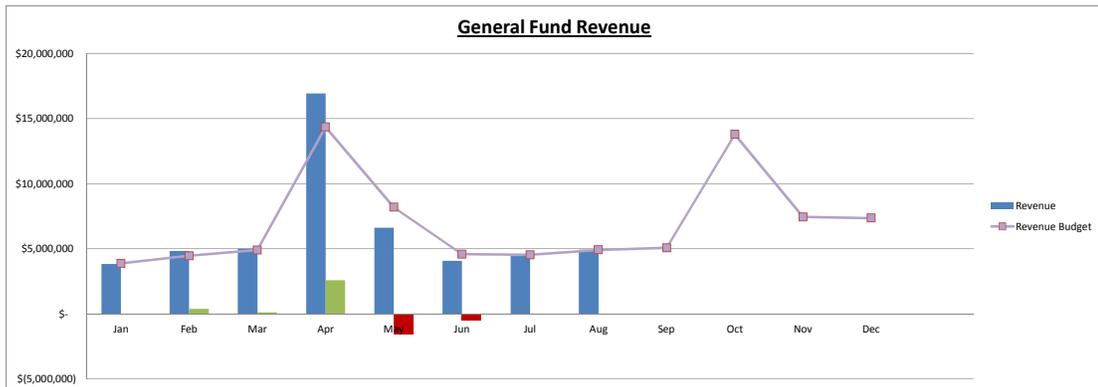
**Amendment Changes: \$400K Parks Capital, \$30K Treasurer Staff Increase, \$48,111K Parks Planning Position, \$78K to BR&R

Revenues High Points:

- ◆ Sales Tax - Trending higher than budget at the end of August by \$623,247.
- ◆ Penalties and Interest - Trending under budget.
- ◆ Auditor Filings and Recordings - Coming in under budget. This is a statewide trend due to rising mortgage rates.
- ◆ Liquor Excise Tax - Trending at a loss estimating at \$330,000
- ◆ District Court - Adult probation and traffic infractions are tending much lower than budget.

Expenditures High Points:

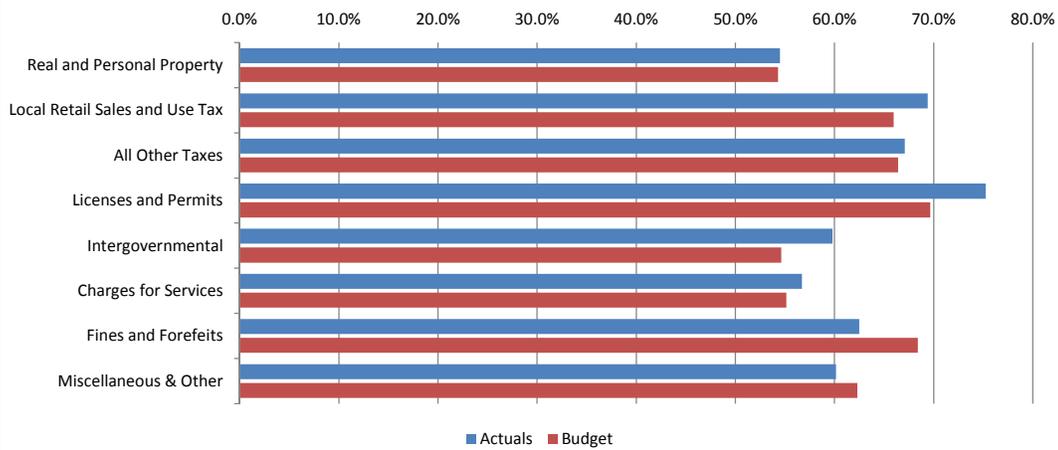
- ◆ Salaries and Benefits - There are currently 21 vacancies in the General Fund. Estimated \$800,000 in arbitration contracts are in the budget numbers however in the event the contracts are settled in 2014 we will no longer be able to make our attrition budget.
- ◆ Coroner - Approval to hire additional FTE to help with Overtime and Extra Help
- ◆ Jail - Expended 118% in overtime. Trying to fill 6 vacancies, current staff on mandatory OT.
- ◆ Sheriff - Emergency use of resources on the Wright homicide case and Kingston school threats.



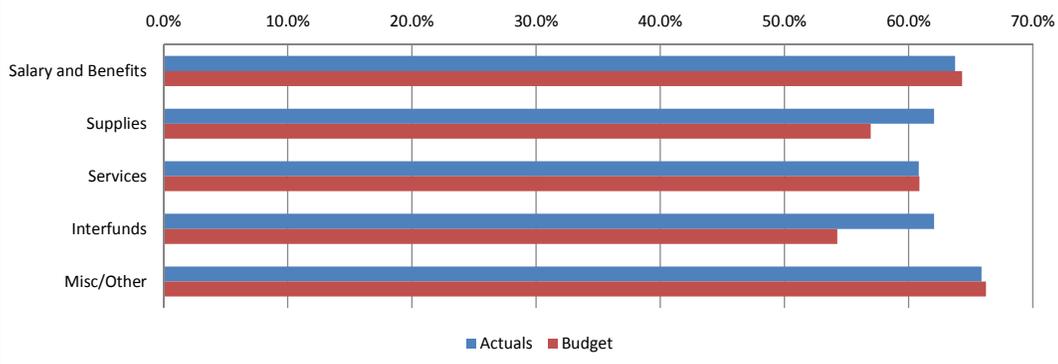
2014 Kitsap County Budget Status Categories

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	\$ 16,166,228	\$ 29,801,364	\$ 137,364
Sales Tax	18,077,043	0	18,077,043	12,545,458	19,047,472	970,429
Other Tax	10,303,099	0	10,303,099	6,910,327	9,889,405	(413,694)
Licenses and Permits	170,125	0	170,125	127,987	181,980	11,855
Intergovernmental	8,690,627	5,132	8,695,759	5,198,280	8,218,105	(477,654)
Charges for Services	9,532,412	50,000	9,582,412	5,432,799	9,056,617	(525,795)
Fines and Forfeits	2,509,801	0	2,509,801	1,568,681	2,353,021	(156,780)
Misc/Other	4,242,472	231,159	4,473,631	2,690,718	4,193,397	(280,234)
Total Revenue	83,189,579	286,291	83,475,870	50,640,477	82,741,361	(734,509)
Expenditures						
Salaries and Benefits	56,562,004	185,720	56,747,724	36,177,213	56,368,101	\$ (379,623)
Supplies	2,065,771	63,689	2,129,460	1,321,109	1,984,663	(144,797)
Services	10,497,266	92,367	10,589,633	6,441,334	9,962,001	(627,632)
Interfund Charges	7,754,637	1,234	7,755,871	4,812,350	7,755,871	0
Misc/Other	6,309,901	499,392	6,809,293	4,484,922	6,807,951	(1,342)
Total Expenditures	83,189,579	842,402	84,031,981	53,236,928	82,878,587	(1,153,394)

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	\$50,257	\$ (4,743)
05 - Superior Courts	\$517,554	\$380,235	(137,319)
06 - District Courts	\$4,173,590	\$3,730,152	(443,438)
08 - Prosecutor	\$2,981,566	\$2,763,921	(217,645)
09 - Clerk	\$1,922,796	\$1,948,707	25,911
11 - Public Defense	\$200	\$9,473	9,273
15 - Assessor	\$450	\$49	(401)
16 - Auditor	\$2,314,020	\$2,138,351	(175,669)
17 - Coroner	\$79,600	\$86,990	7,390
18 - Treasurer	\$3,651,720	\$3,414,653	(237,067)
23 - Administrative Services	\$1,500	\$83	(1,418)
25 - General Admin. & Operations	\$57,494,807	\$58,383,190	888,383
27 - Facilities Maintenance	\$290,218	\$281,744	(8,474)
40 - Sheriff	\$2,868,424	\$2,661,093	(207,331)
41 - Jail	\$3,126,804	\$3,200,929	74,125
42 - Juvenile	\$2,223,106	\$2,045,487	(177,619)
50 - Parks	\$1,634,515	\$1,505,357	(129,158)
55 - Cooperative Extension	\$90,000	\$90,646	646
60 - Personnel & Human Resources	\$50,000	\$50,046	46

Expenditures

	2014 Budget	2014 Forecast	Variance
01 - County Commissioners	\$1,444,149	\$1,304,664	\$ (139,485)
05 - Superior Courts	\$2,860,915	\$2,624,198	(236,717)
06 - District Courts	\$2,674,421	\$2,583,451	(90,970)
08 - Prosecutor	\$8,727,352	\$8,554,452	(172,900)
09 - Clerk	\$3,140,278	\$2,900,940	(239,338)
11 - Public Defense	\$2,644,999	\$2,660,559	15,560
15 - Assessor	\$2,152,180	\$2,146,205	(5,975)
16 - Auditor	\$1,779,953	\$1,753,553	(26,400)
17 - Coroner	\$1,019,288	\$1,036,878	17,590
18 - Treasurer	\$909,499	\$853,331	(56,168)
23 - Administrative Services	\$767,082	\$738,129	(28,953)
25 - General Admin. & Operations	\$9,006,803	\$10,462,172	1,455,369**
27 - Facilities Maintenance	\$1,749,707	\$1,731,260	(18,447)
40 - Sheriff	\$19,316,363	\$18,735,818	(580,545)
41 - Jail	\$12,773,303	\$12,576,551	(196,752)
42 - Juvenile	\$7,454,915	\$6,823,722	(631,193)
50 - Parks	\$3,647,893	\$3,587,727	(60,166)
55 - Cooperative Extension	\$357,499	\$357,026	(473)
60 - Personnel & Human Resources	\$1,605,382	\$1,447,951	(157,431)

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

Benefit Bucket Fund - 2014

Month	January	February	March	April	May	June	July	August	Total to Date
Beginning Fund Balance	\$ 4,711,480	\$ 4,867,316	\$ 4,419,094	\$ 4,794,661	\$ 4,958,165	\$ 4,943,216	\$ 4,584,473	\$ 4,733,272	
Transfers In									
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	\$ 8,775,039
Cobra Payments from Retirees	\$ 27,955	\$ 13,995	\$ 14,138	\$ 14,124	\$ 10,317	\$ 11,497	\$ 11,572	\$ 11,572	\$ 115,171
Employee Charges	\$ 128,406	\$ 64,866	\$ 193,671	\$ 127,927	\$ 128,170	\$ 128,969	\$ 128,941	\$ 128,288	\$ 1,029,237
W2 pass-through reporting	\$ 193,643	\$ (529,946)	\$ 535,354	\$ -	\$ -	\$ (512,647)	\$ (1,536)	\$ 514,609	\$ 199,477
Other Misc Revenue	\$ 5,034	\$ 15,820	\$ 3,259	\$ 2,937	\$ 12,241	\$ 3,991	\$ 24,702	\$ 13,745	\$ 81,729
Subtotal Revenue	\$ 1,454,642	\$ 664,338	\$ 1,846,026	\$ 1,244,592	\$ 1,250,332	\$ 731,414	\$ 1,252,387	\$ 1,756,922	\$ 10,200,653
Transfers Out									
Administration Fee									
Group Health	\$ 37,741	\$ 38,368	\$ 37,883	\$ 74,407	\$ 36,843	\$ 36,915	\$ 36,843	\$ -	\$ 299,001
Premera	\$ 31,388	\$ 31,325	\$ 31,325	\$ 62,587	\$ 31,518	\$ 31,902	\$ 32,158	\$ 32,414	\$ 284,617
Claims (by posting date)									
Group Health	\$ 561,760	\$ 328,995	\$ 640,816	\$ 315,054	\$ 538,058	\$ 420,876	\$ 354,336	\$ 629,980	\$ 3,789,876
Premera	\$ 500,351	\$ 544,323	\$ 441,343	\$ 463,857	\$ 484,780	\$ 495,256	\$ 436,876	\$ 483,250	\$ 3,850,036
Premiums									
Dental and Life	\$ 86,935	\$ 86,943	\$ 174,394	\$ 86,732	\$ 86,714	\$ 87,237	\$ 87,806	\$ -	\$ 696,762
Waive Medical Coverage Payments	\$ 7,037	\$ 11,427	\$ 10,796	\$ 10,846	\$ 10,946	\$ 10,455	\$ 10,905	\$ 10,840	\$ 83,252
Stop Loss Insurance	\$ 62,137	\$ 62,452	\$ 125,055	\$ 62,045	\$ 62,117	\$ -	\$ 125,146	\$ 62,483	\$ 561,435
DiMartino - Benefits Consultant	\$ 5,104	\$ 6,885	\$ 6,885	\$ 4,893	\$ 12,130	\$ -	\$ 6,885	\$ 6,885	\$ 49,667
Affordable Care Act Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,134	\$ -	\$ 5,134
Other Misc Expenses***	\$ 6,353	\$ 1,842	\$ 1,962	\$ 666	\$ 2,176	\$ 7,515	\$ 7,499	\$ 682	\$ 28,695
Subtotal Expenditures	\$ 1,298,805	\$ 1,112,561	\$ 1,470,459	\$ 1,081,087	\$ 1,265,281	\$ 1,090,157	\$ 1,103,589	\$ 1,226,535	\$ 9,648,474
Ending Fund Balance	\$ 4,867,316	\$ 4,419,094	\$ 4,794,661	\$ 4,958,165	\$ 4,943,216	\$ 4,584,473	\$ 4,733,272	\$ 5,263,659	

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

Obligated Program Reserves (see calculation below)	\$ 4,054,599	\$ 4,054,599	\$ 4,054,599	\$ 4,054,599	\$ 4,054,599	\$ 4,054,599	\$ 4,054,599	\$ 4,054,599	\$ 4,054,599
Net Unobligated Program Reserves	\$ 812,717	\$ 364,494	\$ 740,062	\$ 903,566	\$ 888,617	\$ 529,874	\$ 678,673	\$ 1,209,060	

Obligated Program Reserve Calculation

2014 Reserve Projection

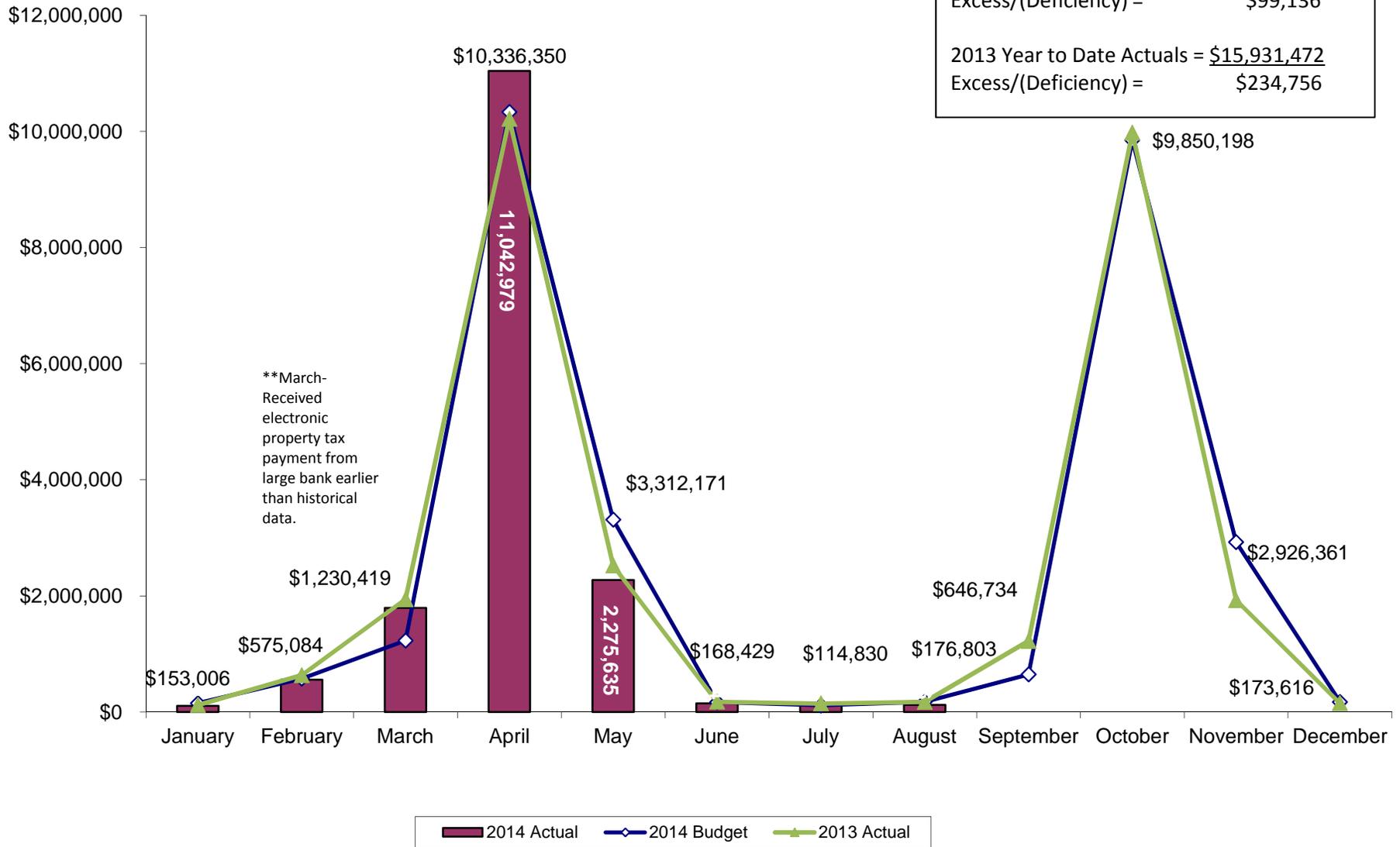
	Group Health	Premera	Total
Paid Claims - January through August 2014	\$ 3,789,876	\$ 3,850,036	\$ 7,639,912
Average Monthly Paid Claims (/ 8)	\$ 473,734.53	\$ 481,254.49	\$ 954,989
Fixed Costs - Admin Fees	\$ 299,001	\$ 284,617	\$ 583,618
Fixed Costs - Stop Loss			\$ 561,435
Average Monthly Fixed Costs (/ 8)			\$ 143,132
Total Average Monthly Costs (claims + fixed)			\$ 1,098,121
Total Average Weekly Costs (x 12 / 52)			\$ 253,412
16 Week Reserve Requirement (x 16)			\$ 4,054,599

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

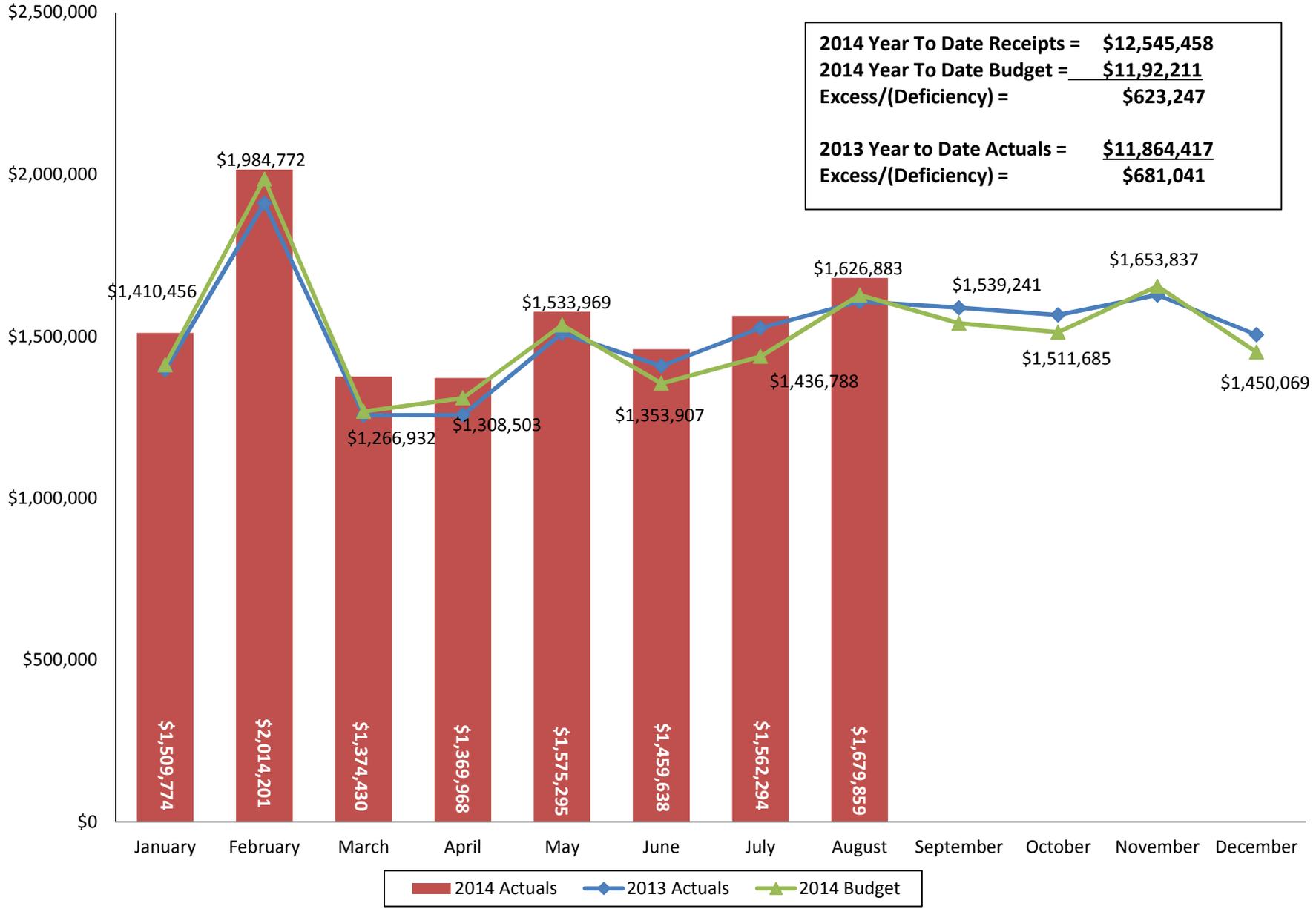
2014 Property Tax Revenue

2014 Year To Date Receipts = \$16,166,228
 2014 Year To Date Budget = \$16,067,092
 Excess/(Deficiency) = \$99,136

2013 Year to Date Actuals = \$15,931,472
 Excess/(Deficiency) = \$234,756



2014 Retail Sales Tax



2014 Real Estate Excise Tax Revenue

