

**2014 Kitsap County Budget Status**  
(as of February 28, 2014)

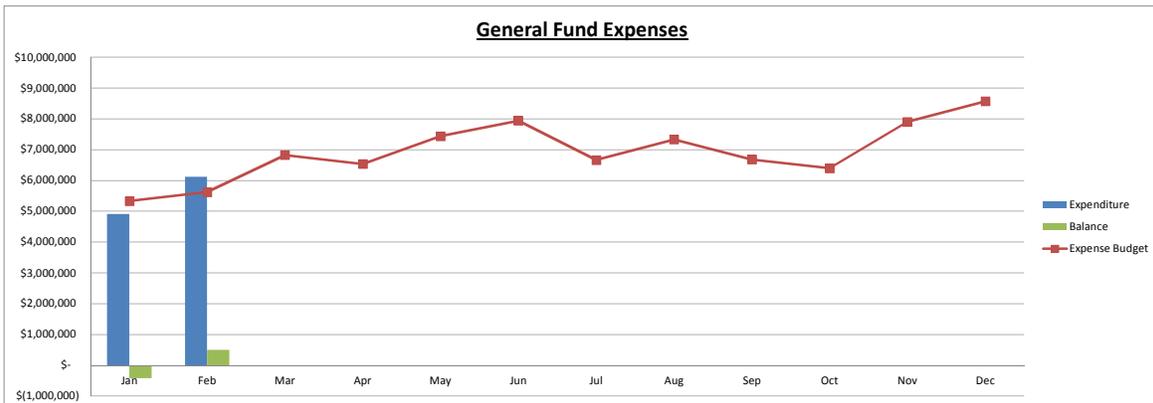
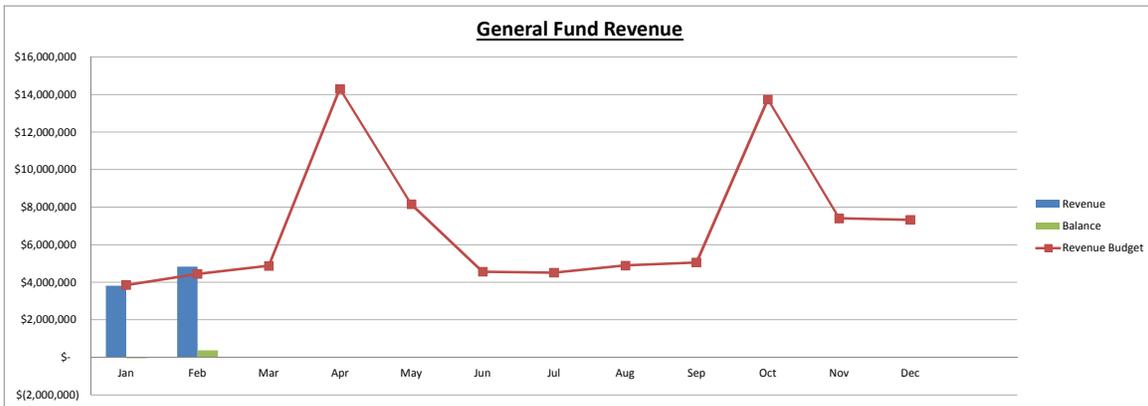
	2014 Adopted Budget	2014 Year-To-Date Forecast	2014 Year-To-Date Actuals	Forecast to Budget Favorable/(Unfavorable)
<b>Revenues</b>	\$83,189,579	XXX	\$8,656,251	XXX
<b>Expenditures</b>	\$83,189,579	XXX	\$11,033,461	XXX
<b>Balance</b>	\$0	XXX	(\$2,377,209)	XXX

**Revenues High Points:**

- ◆ **Sales Tax** - Trending higher than budget at the end of February by \$128,747
- ◆
- ◆
- ◆
- ◆

**Expenditures High Points:**

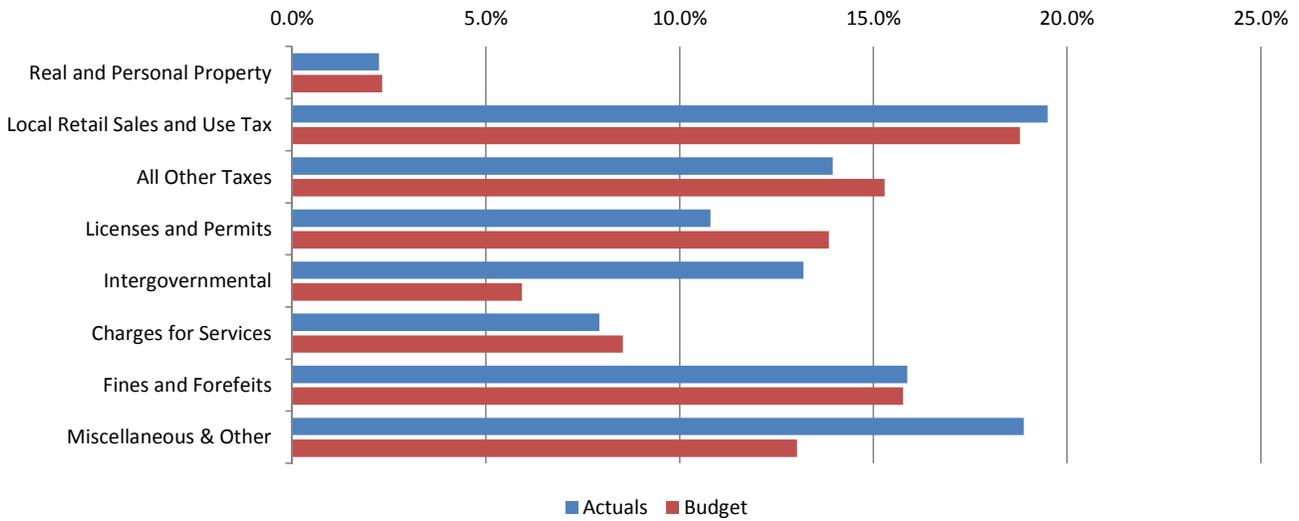
- ◆
- ◆
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- ◆



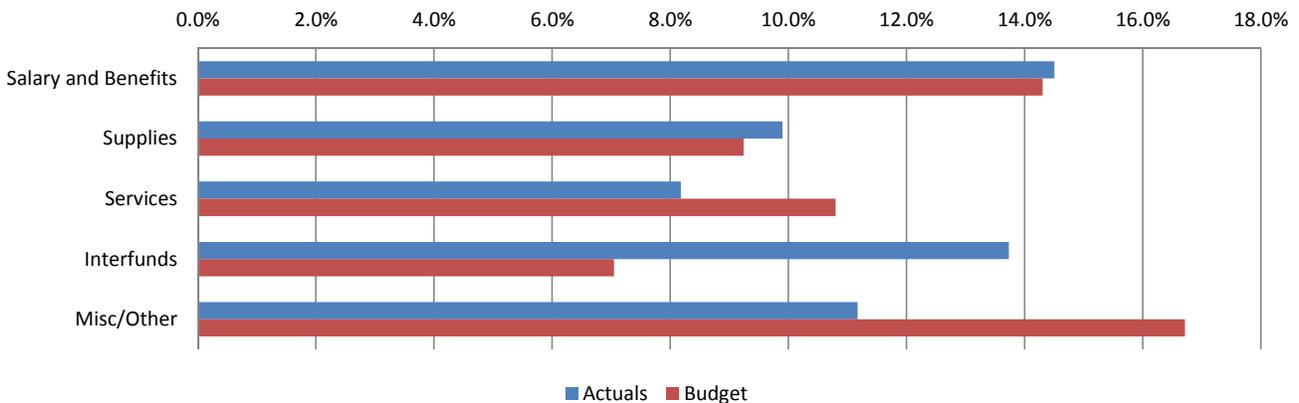
# 2014 Kitsap County Budget Status Categories

Object Account	2014 Adopted Budget	Budget Change 2014	2014 Adjusted Budget	YTD Actual 2014	YTD 2014 Forecast	Forecast to Actuals
<b>Revenue</b>						
Property Tax	\$ 29,664,000	0	\$ 29,664,000	\$ 663,712	XXX	XXX
Sales Tax	18,077,043	0	18,077,043	3,523,975	XXX	XXX
Other Tax	10,303,099	0	10,303,099	1,436,964	XXX	XXX
Licenses and Permits	170,125	0	170,125	18,357	XXX	XXX
Intergovernmental	8,690,627	0	8,690,627	1,146,125	XXX	XXX
Charges for Services	9,532,412	0	9,532,412	755,428	XXX	XXX
Fines and Forfeits	2,509,801	0	2,509,801	398,381	XXX	XXX
Misc/Other	4,242,472	0	4,242,472	801,012	XXX	XXX
<b>Total Revenue</b>	<b>83,189,579</b>	<b>0</b>	<b>83,189,579</b>	<b>3,816,289</b>	<b>XXX</b>	<b>XXX</b>
<b>Expenditures</b>						
Salaries and Benefits	56,562,004	0	56,562,004	8,200,952	XXX	XXX
Supplies	2,065,771	0	2,065,771	204,411	XXX	XXX
Services	10,497,266	0	10,497,266	858,434	XXX	XXX
Interfund Charges	7,754,637	0	7,754,637	1,064,787	XXX	XXX
Misc/Other	6,309,901	0	6,309,901	704,877	XXX	XXX
<b>Total Expenditures</b>	<b>83,189,579</b>	<b>0</b>	<b>83,189,579</b>	<b>4,784,560</b>	<b>XXX</b>	<b>XXX</b>

## Revenue By Category



## Expenditures by Category



## 2014 Kitsap County Budget Status Department/Offices

### Revenues

	2014 Budget	2014 Actuals To-Date**	Percent to Budget**
<b>01 - County Commissioners</b>	\$55,000	\$6,989	13%
<b>05 - Superior Courts</b>	\$391,519	\$22,925	6%
<b>06 - District Courts</b>	\$4,173,590	\$655,546	16%
<b>08 - Prosecutor</b>	\$2,981,566	\$282,622	9%
<b>09 - Clerk</b>	\$1,867,796	\$177,930	10%
<b>11 - Public Defense</b>	\$200	\$35	18%
<b>15 - Assessor</b>	\$450	\$22	5%
<b>16 - Auditor</b>	\$2,314,020	\$325,138	14%
<b>17 - Coroner</b>	\$79,600	\$36,680	46%
<b>18 - Treasurer</b>	\$3,651,720	\$427,407	12%
<b>23 - Administrative Services</b>	\$1,500	\$15	1%
<b>25 - General Admin. &amp; Operations</b>	\$57,494,807	\$5,527,255	10%
<b>27 - Facilities Maintenance</b>	\$290,218	\$68,866	24%
<b>40 - Sheriff</b>	\$2,850,692	\$87,538	3%
<b>41 - Jail</b>	\$3,126,804	\$794,691	25%
<b>42 - Juvenile</b>	\$2,135,582	\$179,398	8%
<b>50 - Parks</b>	\$1,634,515	\$63,194	4%
<b>55 - Cooperative Extension</b>	\$90,000	\$0	0%
<b>60 - Personnel &amp; Human Resources</b>	\$50,000	\$0	0%

### Expenditures

	2014 Budget	2014 Actuals To-Date**	Percent to Budget**
<b>01 - County Commissioners</b>	\$1,444,149	\$195,354	14%
<b>05 - Superior Courts</b>	\$2,734,880	\$345,655	13%
<b>06 - District Courts</b>	\$2,674,421	\$365,603	14%
<b>08 - Prosecutor</b>	\$8,727,352	\$1,405,413	16%
<b>09 - Clerk</b>	\$3,014,001	\$416,123	14%
<b>11 - Public Defense</b>	\$2,702,854	\$342,514	13%
<b>15 - Assessor</b>	\$2,152,180	\$299,554	14%
<b>16 - Auditor</b>	\$1,779,953	\$264,535	15%
<b>17 - Coroner</b>	\$1,019,288	\$140,289	14%
<b>18 - Treasurer</b>	\$879,499	\$122,566	14%
<b>23 - Administrative Services</b>	\$787,215	\$102,152	13%
<b>25 - General Admin. &amp; Operations</b>	\$8,522,092	\$1,030,945	12%
<b>27 - Facilities Maintenance</b>	\$1,749,707	\$186,214	11%
<b>40 - Sheriff</b>	\$19,298,631	\$2,593,393	13%
<b>41 - Jail</b>	\$12,773,303	\$1,677,294	13%
<b>42 - Juvenile</b>	\$7,367,391	\$934,857	13%
<b>50 - Parks</b>	\$3,599,782	\$375,343	10%
<b>55 - Cooperative Extension</b>	\$357,499	\$18,607	5%
<b>60 - Personnel &amp; Human Resources</b>	\$1,605,382	\$217,049	14%

\*\*Please note that columns "2014 Actuals To-Date" and "Percent to Budget" will change to "2014 Forecast Projections" and "Variance" after the 1st quarter's actual data is accumulated.

## Benefit Bucket Fund - 2014

Month	January	February	March	Total to Date
<b>Beginning Fund Balance</b>	\$ 4,711,480	\$ 4,867,316	\$ 4,419,094	
<b>Transfers In</b>				
<b>Department (County) Charges</b>	\$ 1,099,604	\$ 1,099,604		\$ 2,199,208
<b>Cobra Payments from Retirees</b>	\$ 27,955	\$ 13,995		\$ 41,949
<b>Employee Charges</b>	\$ 128,406	\$ 64,866		
<b>W2 pass-through reporting</b>	\$ 193,643	\$ (529,946)		\$ (336,303)
<b>Other Misc Revenue</b>	\$ 5,034	\$ 15,820		\$ 20,854
<b>Subtotal Revenue</b>	\$ 1,454,642	\$ 664,338	\$ -	\$ 2,118,980
<b>Transfers Out</b>				
<b>Administration Fee</b>				
<b>Group Health</b>	\$ 37,741	\$ 38,368		\$ 76,109
<b>Premera</b>	\$ 31,388	\$ 31,325		\$ 62,713
<b>Claims (by posting date)</b>				
<b>Group Health</b>	\$ 561,760	\$ 328,995		\$ 890,755
<b>Premera</b>	\$ 500,351	\$ 544,323		\$ 1,044,674
<b>Premiums</b>				
<b>Dental and Life</b>	\$ 86,935	\$ 86,943		\$ 173,878
<b>Waive Medical Coverage Payments</b>	\$ 7,037	\$ 11,427		
<b>Stop Loss Insurance</b>	\$ 62,137	\$ 62,452		\$ 124,589
<b>DiMartino - Benefits Consultant</b>	\$ 5,104	\$ 6,885		\$ 11,989
<b>Other Misc Expenses***</b>	\$ 6,353	\$ 1,842		\$ 8,195
<b>Subtotal Expenditures</b>	\$ 1,298,805	\$ 1,112,561	\$ -	\$ 2,411,366
<b>Ending Fund Balance</b>	\$ 4,867,316	\$ 4,419,094	\$ 4,419,094	

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

<b>Obligated Program Reserves (see calculation below)</b>	\$ 4,258,285	\$ 4,258,285	\$ 4,258,285
<b>Net Unobligated Program Reserves</b>	\$ 609,032	\$ 160,809	\$ 160,809

### Obligated Program Reserve Calculation - Figures provided by DiMartino and Associates

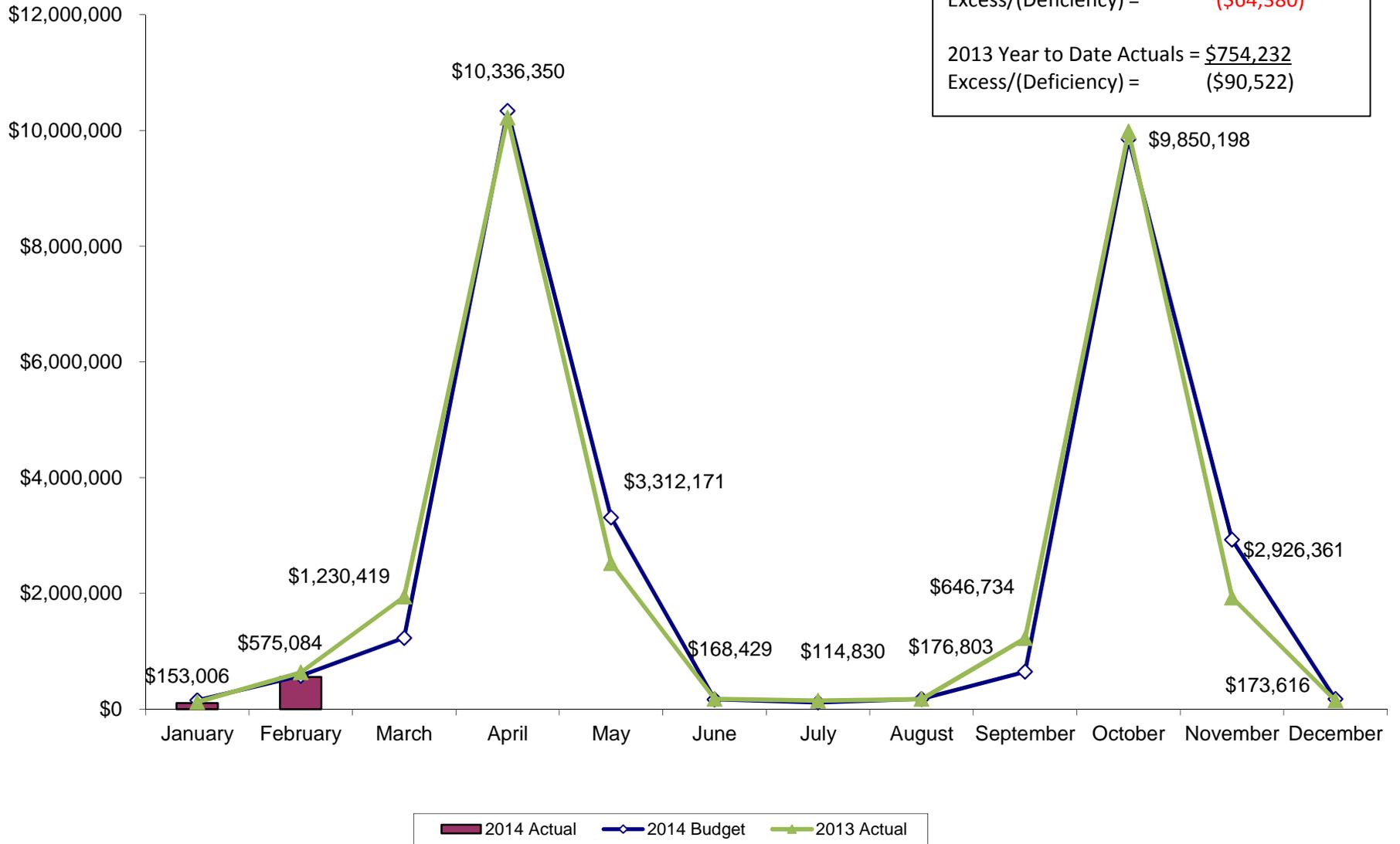
#### 2014 Reserve Projection - From DiMartino on 7-11-13

	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	<b>\$ 4,258,285</b>

### 2014 Property Tax Revenue

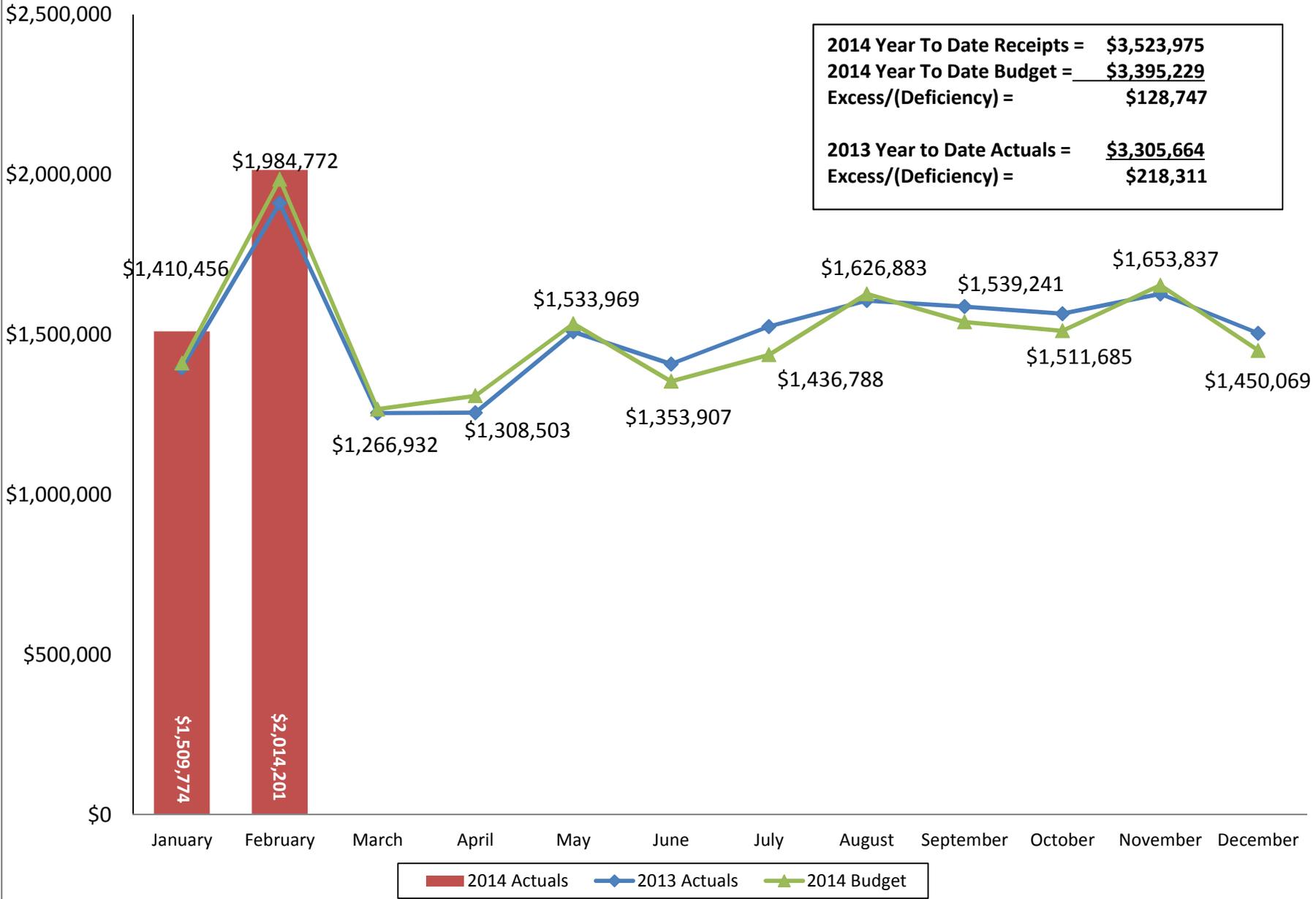
2014 Year To Date Receipts = \$663,710  
 2014 Year To Date Budget = \$728,090  
 Excess/(Deficiency) = (\$64,380)

2013 Year to Date Actuals = \$754,232  
 Excess/(Deficiency) = (\$90,522)



### 2014 Retail Sales Tax

<b>2014 Year To Date Receipts =</b>	<b>\$3,523,975</b>
<b>2014 Year To Date Budget =</b>	<b>\$3,395,229</b>
<b>Excess/(Deficiency) =</b>	<b>\$128,747</b>
<b>2013 Year to Date Actuals =</b>	<b>\$3,305,664</b>
<b>Excess/(Deficiency) =</b>	<b>\$218,311</b>



### 2014 Real Estate Excise Tax Revenue

