

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

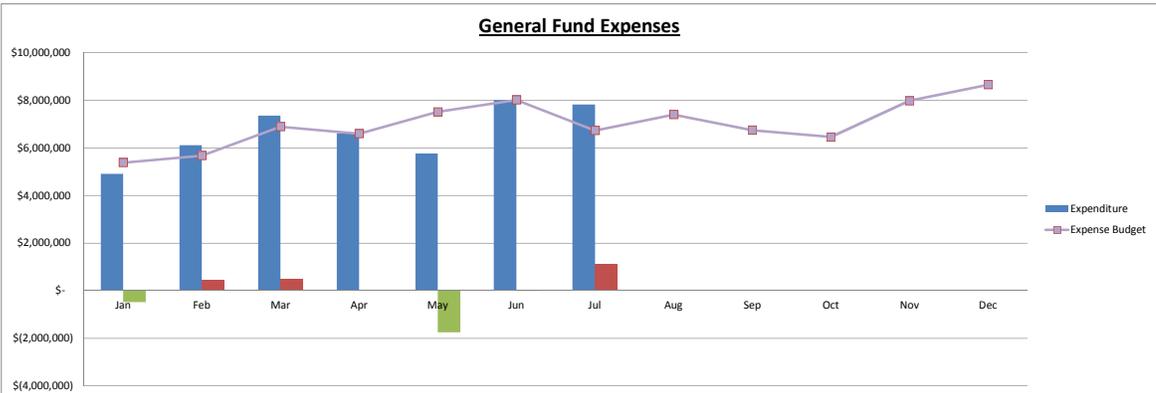
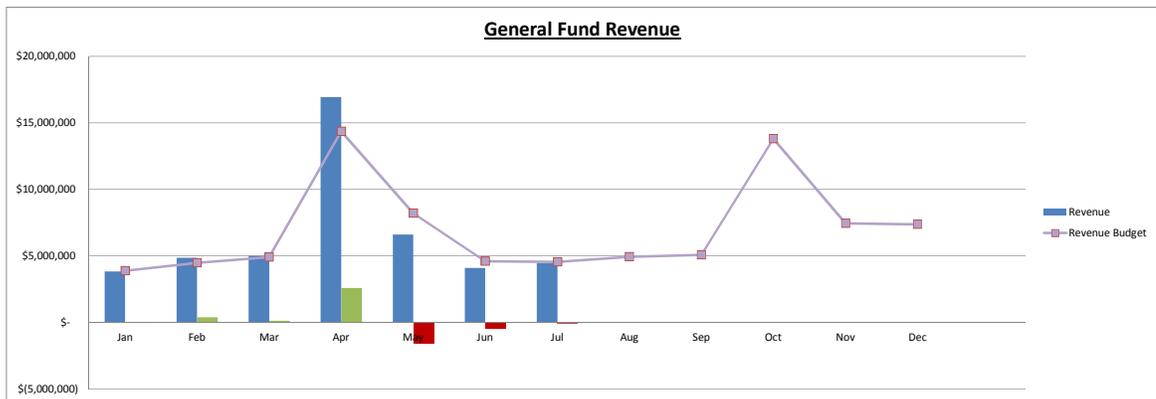
	2014 Amended Budget**	2014 Year-End Forecast	2014 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
Revenues	\$83,475,870	\$ 82,939,610	\$ 45,700,777	\$ (536,260)
Expenditures	\$84,031,981	\$ 83,128,370	\$ 46,629,504	\$ (903,611)
Balance		\$ (188,760)		

Revenues High Points:

- ◆ **Sales Tax** - Trending higher than budget at the end of July by \$570,270.
- ◆ **Penalties and Interest** - Slightly under budget at this time.
- ◆ **Auditor Filings and Recordings** - Coming in under budget. This is a statewide trend due to rising mortgage rates.

Expenditures High Points:

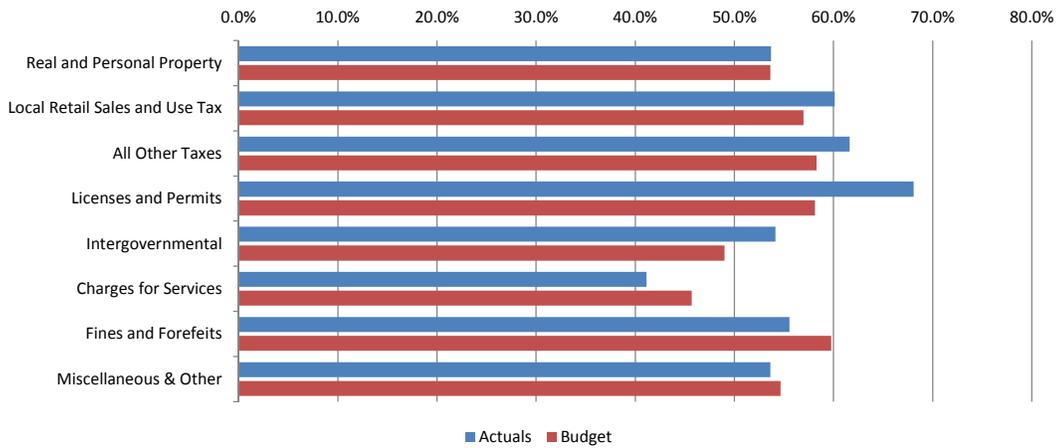
- ◆ **Salaries and Benefits** - There are currently 21.48 vacancies in the General Fund. Estimated arbitration contracts are in the budget numbers however settlements have not been reached.
- ◆ **Coroner** - One FTE still on light duty for injuries and one vacancy just posted. Utilizing Extra Help however extra help has expended budget by 126%.
- ◆ **Jail** - Expended 109% of overtime budget due to leave (sick and annual) frequencies.
- ◆ **Sheriff** - Emergency use of resources on the Wright homicide case.



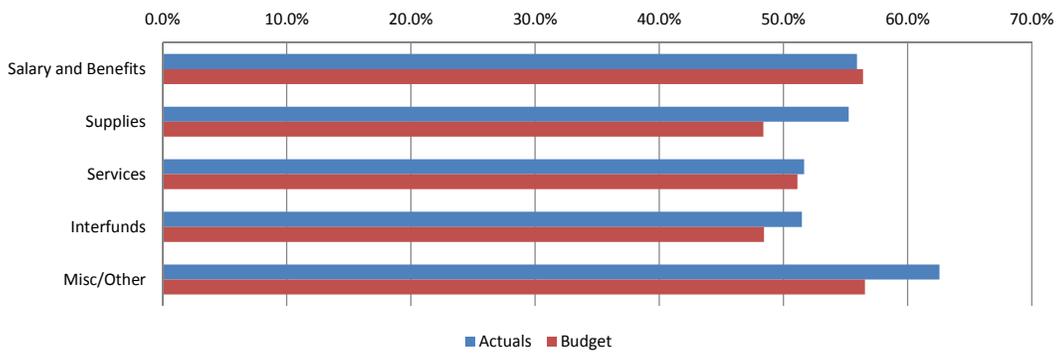
2014 Kitsap County Budget Status Categories

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	\$ 15,926,675	\$ 29,801,364	\$ 137,364
Sales Tax	18,077,043	0	18,077,043	10,865,599	18,947,472	870,429
Other Tax	10,303,099	0	10,303,099	6,349,518	9,952,649	(350,450)
Licenses and Permits	170,125	0	170,125	115,844	188,589	18,464
Intergovernmental	8,690,627	5,132	8,695,759	4,707,877	8,298,647	(397,112)
Charges for Services	9,532,412	50,000	9,582,412	3,942,173	9,052,990	(529,422)
Fines and Forfeits	2,509,801	0	2,509,801	1,394,575	2,390,700	(119,101)
Misc/Other	4,242,472	231,159	4,473,631	2,398,517	4,307,198	(166,433)
Total Revenue	83,189,579	286,291	83,475,870	45,700,778	82,939,610	(536,260)
Expenditures						
Salaries and Benefits	56,562,004	185,720	56,747,724	31,728,532	56,405,791	\$ (341,933)
Supplies	2,065,771	63,689	2,129,460	1,176,342	2,019,586	(109,874)
Services	10,497,266	92,367	10,589,633	5,470,833	10,096,570	(493,063)
Interfund Charges	7,754,637	1,234	7,755,871	3,993,688	7,755,871	0
Misc/Other	6,309,901	499,392	6,809,293	4,260,109	6,850,552	41,259
Total Expenditures	83,189,579	842,402	84,031,981	46,629,504	83,128,370	(903,611)

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	\$50,190	\$ (4,810)
05 - Superior Courts	\$517,554	\$405,903	(111,651)
06 - District Courts	\$4,173,590	\$3,796,152	(377,438)
08 - Prosecutor	\$2,981,566	\$2,718,128	(263,438)
09 - Clerk	\$1,922,796	\$1,991,538	68,742
11 - Public Defense	\$200	\$10,724	10,524
15 - Assessor	\$450	\$42	(408)
16 - Auditor	\$2,314,020	\$2,101,184	(212,836)
17 - Coroner	\$79,600	\$81,355	1,755
18 - Treasurer	\$3,651,720	\$3,547,826	(103,894)
23 - Administrative Services	\$1,500	\$69	(1,431)
25 - General Admin. & Operations	\$57,494,807	\$58,309,253	814,446
27 - Facilities Maintenance	\$290,218	\$281,054	(9,164)
40 - Sheriff	\$2,868,424	\$2,679,064	(189,360)
41 - Jail	\$3,126,804	\$3,164,718	37,914
42 - Juvenile	\$2,223,106	\$2,154,155	(68,951)
50 - Parks	\$1,634,515	\$1,557,560	(76,955)
55 - Cooperative Extension	\$90,000	\$90,646	646
60 - Personnel & Human Resources	\$50,000	\$52	(49,948)

Expenditures

	2014 Budget	2014 Forecast	Variance
01 - County Commissioners	\$1,444,149	\$1,303,938	\$ (140,211)
05 - Superior Courts	\$2,860,915	\$2,647,720	(213,195)
06 - District Courts	\$2,674,421	\$2,592,307	(82,114)
08 - Prosecutor	\$8,727,352	\$8,543,141	(184,211)
09 - Clerk	\$3,140,278	\$2,923,416	(216,862)
11 - Public Defense	\$2,644,999	\$2,620,505	(24,494)
15 - Assessor	\$2,152,180	\$2,079,479	(72,701)
16 - Auditor	\$1,779,953	\$1,776,263	(3,690)
17 - Coroner	\$1,019,288	\$1,023,759	4,471
18 - Treasurer	\$909,499	\$858,833	(50,666)
23 - Administrative Services	\$767,082	\$686,720	(80,362)
25 - General Admin. & Operations	\$9,006,803	\$10,341,480	1,334,677**
27 - Facilities Maintenance	\$1,749,707	\$1,724,831	(24,876)
40 - Sheriff	\$19,316,363	\$18,782,158	(534,205)
41 - Jail	\$12,773,303	\$12,687,581	(85,722)
42 - Juvenile	\$7,454,915	\$7,080,505	(374,410)
50 - Parks	\$3,647,893	\$3,578,125	(69,768)
55 - Cooperative Extension	\$357,499	\$354,841	(2,658)
60 - Personnel & Human Resources	\$1,605,382	\$1,522,766	(82,616)

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

Benefit Bucket Fund - 2014

Month	January	February	March	April	May	June	July	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	
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	\$ 7,686,332
Cobra Payments from Retirees	\$ 27,955	\$ 13,995	\$ 14,138	\$ 14,124	\$ 10,317	\$ 11,497	\$ 11,572	\$ 103,598
Employee Charges	\$ 128,406	\$ 64,866	\$ 193,671	\$ 127,927	\$ 128,170	\$ 128,969	\$ 128,941	\$ 900,949
W2 pass-through reporting	\$ 193,643	\$ (529,946)	\$ 535,354	\$ -	\$ -	\$ (512,647)	\$ (1,536)	\$ (315,132)
Other Misc Revenue	\$ 5,034	\$ 15,820	\$ 3,259	\$ 2,937	\$ 12,241	\$ 3,991	\$ 24,702	\$ 67,984
Subtotal Revenue	\$ 1,454,642	\$ 664,338	\$ 1,846,026	\$ 1,244,592	\$ 1,250,332	\$ 731,414	\$ 1,252,387	\$ 8,443,731
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	\$ 252,202
Claims (by posting date)								
Group Health	\$ 561,760	\$ 328,995	\$ 640,816	\$ 315,054	\$ 538,058	\$ 420,876	\$ 354,336	\$ 3,159,896
Premera	\$ 500,351	\$ 544,323	\$ 441,343	\$ 463,857	\$ 484,780	\$ 495,256	\$ 436,876	\$ 3,366,786
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	\$ 72,412
Stop Loss Insurance	\$ 62,137	\$ 62,452	\$ 125,055	\$ 62,045	\$ 62,117	\$ -	\$ 125,146	\$ 498,952
DiMartino - Benefits Consultant	\$ 5,104	\$ 6,885	\$ 6,885	\$ 4,893	\$ 12,130	\$ -	\$ 6,885	\$ 42,782
Affordable Care Act Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,134	\$ 5,134
Other Misc Expenses***	\$ 6,353	\$ 1,842	\$ 1,962	\$ 666	\$ 2,176	\$ 7,515	\$ 7,499	\$ 28,013
Subtotal Expenditures	\$ 1,298,805	\$ 1,112,561	\$ 1,470,459	\$ 1,081,087	\$ 1,265,281	\$ 1,090,157	\$ 1,103,589	\$ 8,421,939
Ending Fund Balance	\$ 4,867,316	\$ 4,419,094	\$ 4,794,661	\$ 4,958,165	\$ 4,943,216	\$ 4,584,473	\$ 4,733,272	

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

Obligated Program Reserves (see calculation below)	\$ 4,056,293	\$ 4,056,293	\$ 4,056,293	\$ 4,056,293	\$ 4,056,293	\$ 4,056,293	\$ 4,056,293
Net Unobligated Program Reserves	\$ 811,023	\$ 362,800	\$ 738,367	\$ 901,872	\$ 886,922	\$ 528,180	\$ 676,978

Obligated Program Reserve Calculation - Figures provided by DiMartino and Associates

2014 Reserve Projection - From DiMartino on 5/31/14

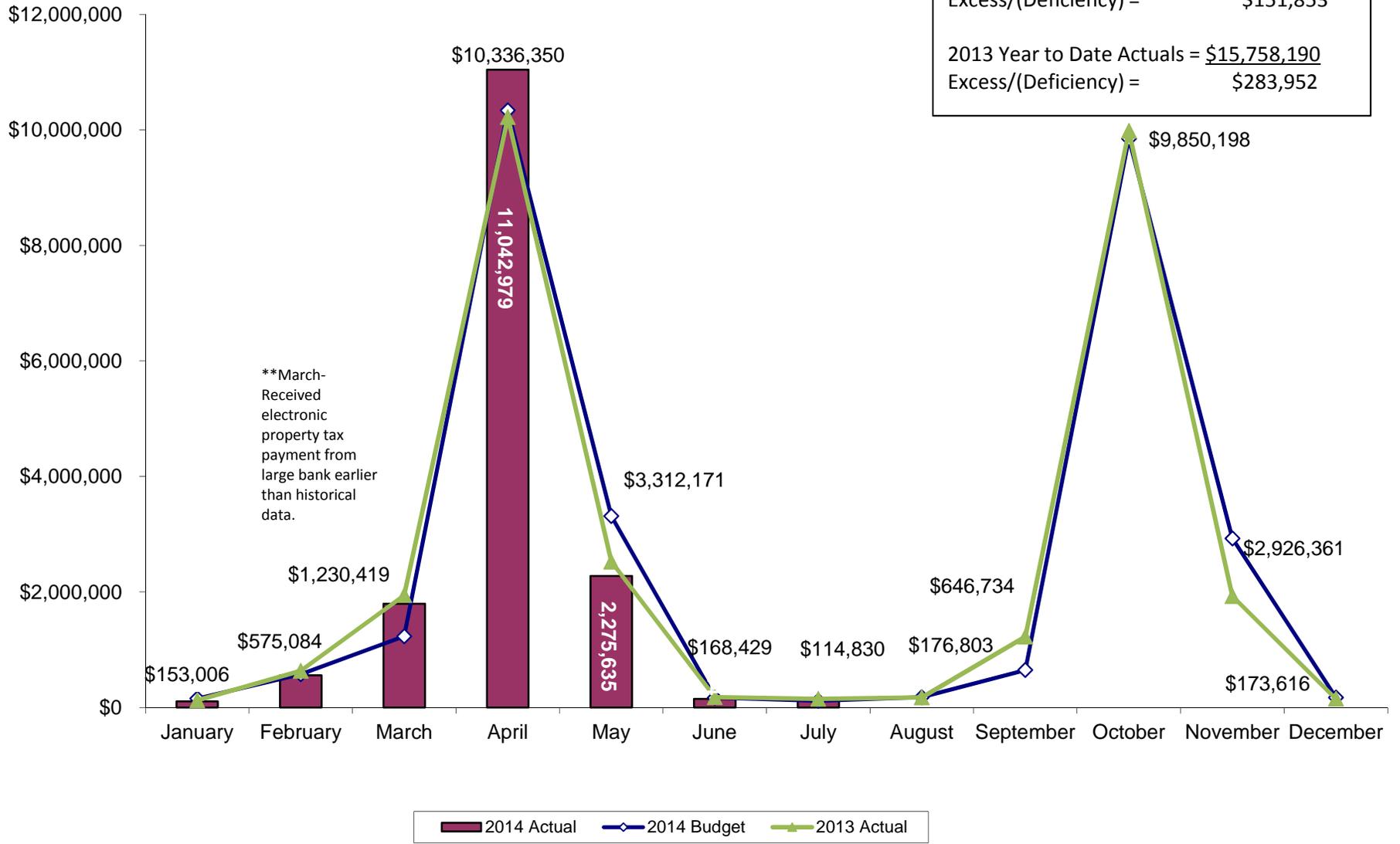
	Group Health	Premera	Total
Paid Claims - January through May 2014	\$ 2,805,560	\$ 2,929,910	\$ 5,735,470
Average Monthly Paid Claims (/ 5)	\$ 467,593.26	\$ 488,318.33	\$ 955,912
Fixed Costs - Admin Fees	\$ 262,158	\$ 220,044	\$ 482,202
Fixed Costs - Stop Loss			\$ 373,805
Average Monthly Fixed Costs (/ 5)			\$ 142,668
Total Average Monthly Costs (claims + fixed)			\$ 1,098,579
Total Average Weekly Costs (x 12 / 52)			\$ 253,518
16 Week Reserve Requirement (x 16)			\$ 4,056,293

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

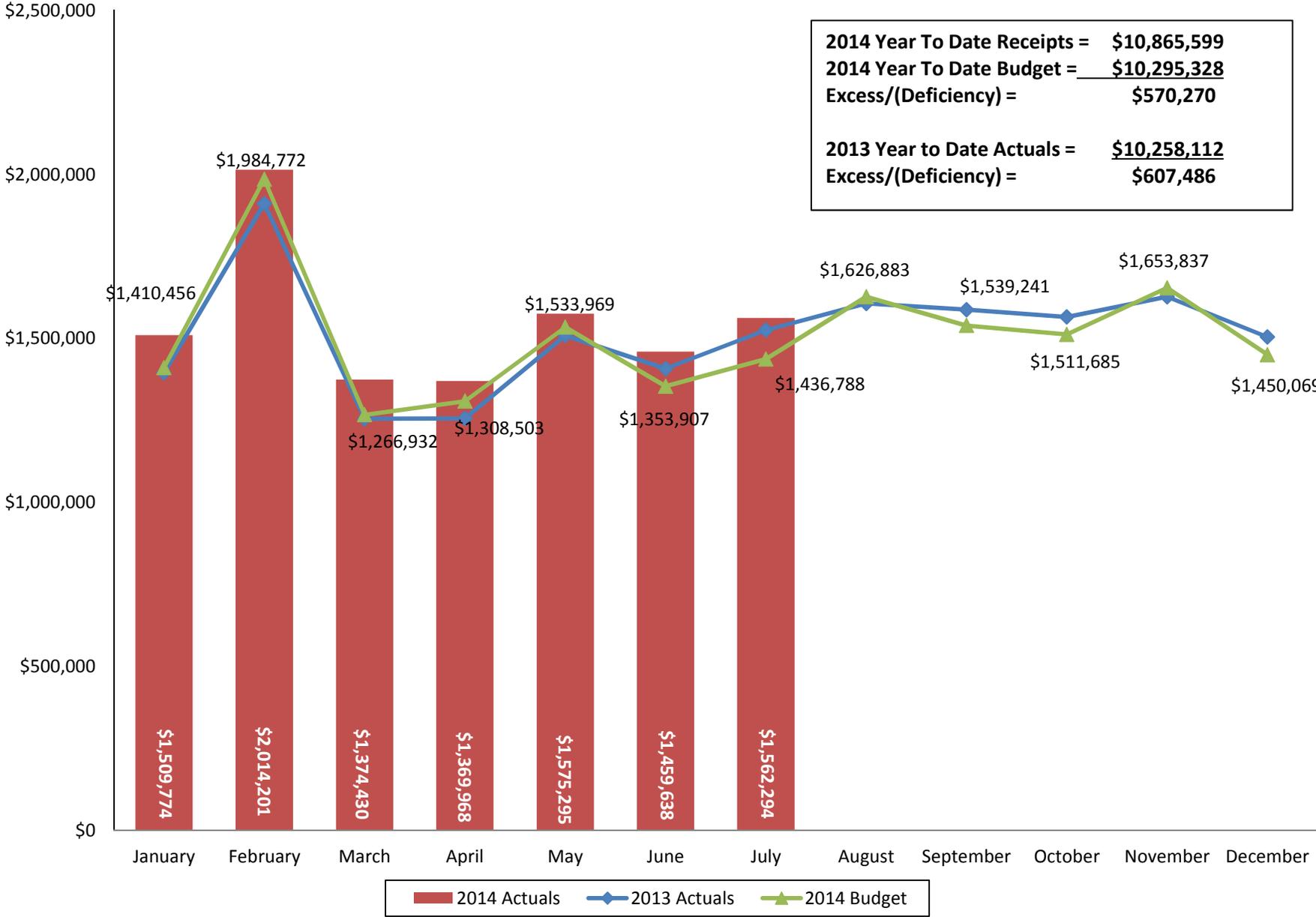
2014 Property Tax Revenue

2014 Year To Date Receipts = \$16,042,142
 2014 Year To Date Budget = \$15,890,289
 Excess/(Deficiency) = \$151,853

2013 Year to Date Actuals = \$15,758,190
 Excess/(Deficiency) = \$283,952



2014 Retail Sales Tax



2014 Real Estate Excise Tax Revenue

