

2014 Kitsap County Budget Status
(as of March 31, 2014)

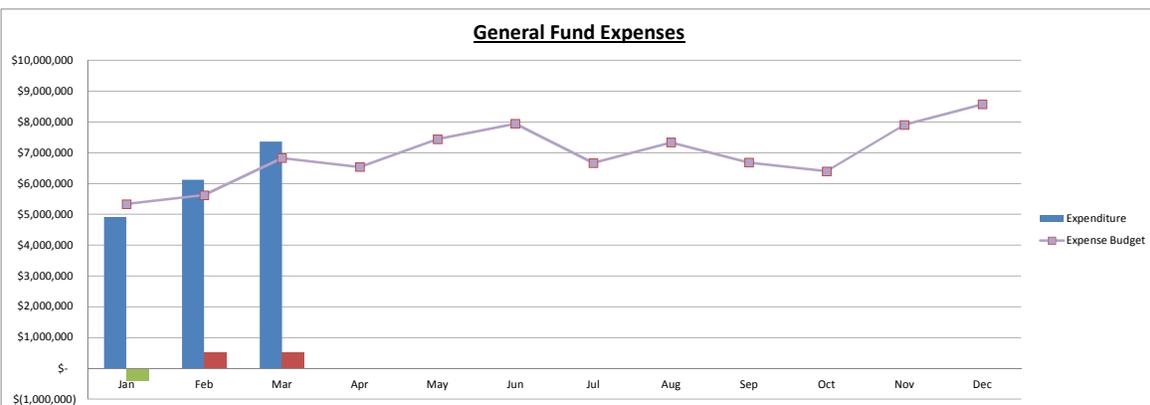
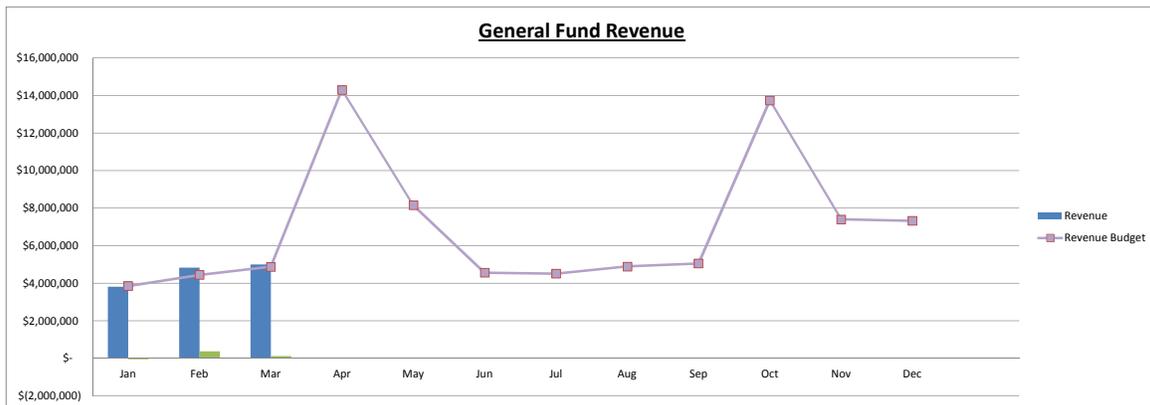
| | 2014 Adopted Budget | 2014 Year-End Forecast | 2014 Year-To-Date Actuals | Forecast to Budget Favorable/Unfavorable |
|---------------------|------------------------|---------------------------|------------------------------|---|
| Revenues | \$83,189,579 | \$ 81,952,505 | \$ 13,659,337 | \$ (1,237,074) |
| Expenditures | \$83,189,579 | \$ 81,868,606 | \$ 18,394,721 | \$ (1,320,973) |
| Balance | | \$ 83,899 | | |

Revenues High Points:

- ◆ Sales Tax - Trending higher than budget at the end of February by \$128,747
- ◆ Penalties and Interest - These accounts are currently coming in under budget. We will continue to monitor.
- ◆
- ◆

Expenditures High Points:

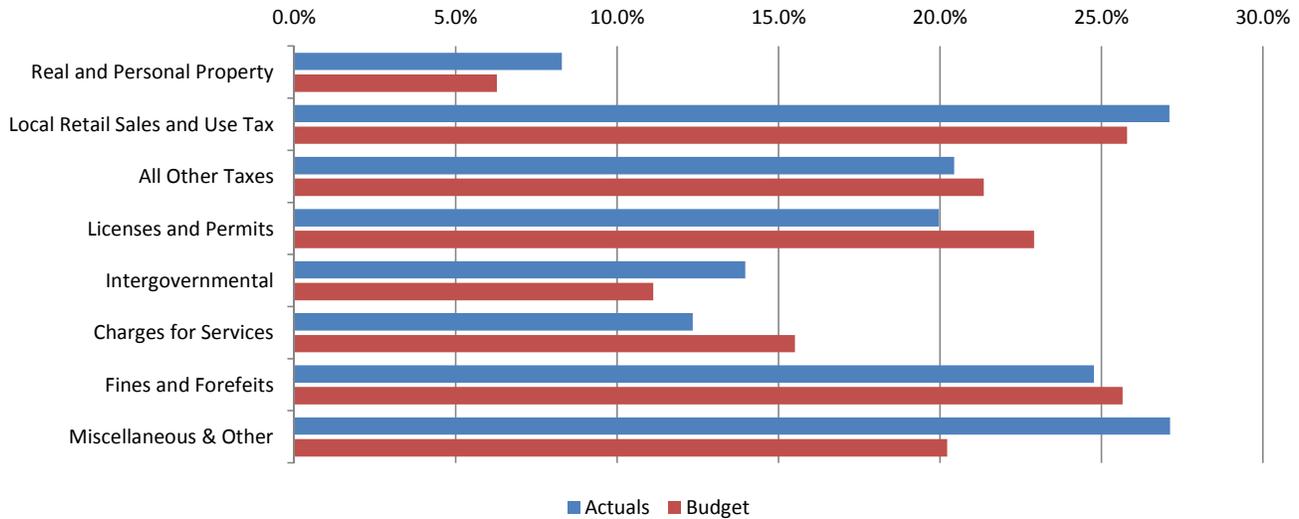
- ◆ Salaries and Benefits - There are currently 23 vacancies in the General Fund.
- ◆ Jail - Overtime is trending higher than budget. Contributing factors include four vacancies, FTEs in probationary periods and staff calling in sick.
- ◆ Services - The services across many departments and offices are currently trending lower than budget. However, as these are predominantly discretionary dollars projections can change quickly.



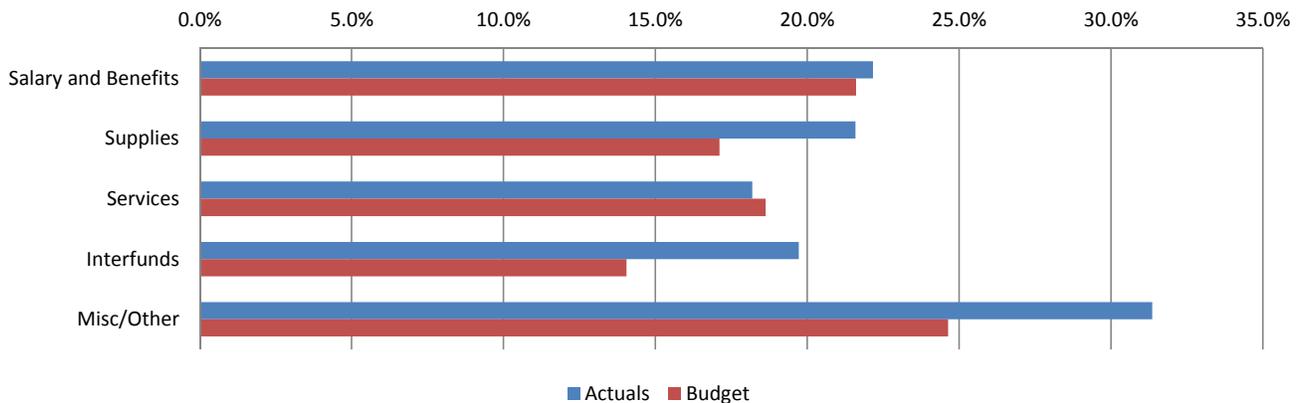
2014 Kitsap County Budget Status Categories

| 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 | \$ 2,459,315 | \$ 29,664,000 | \$ - |
| Sales Tax | 18,077,043 | 0 | 18,077,043 | 4,898,405 | 19,161,666 | 1,084,623 |
| Other Tax | 10,303,099 | 0 | 10,303,099 | 2,105,047 | 8,861,335 | (1,441,764) |
| Licenses and Permits | 170,125 | 0 | 170,125 | 33,958 | 135,832 | (34,293) |
| Intergovernmental | 8,690,627 | 0 | 8,690,627 | 1,214,092 | 8,002,923 | (687,704) |
| Charges for Services | 9,532,412 | 0 | 9,532,412 | 1,176,317 | 9,303,267 | (229,145) |
| Fines and Forfeits | 2,509,801 | 0 | 2,509,801 | 621,486 | 2,485,943 | (23,858) |
| Misc/Other | 4,242,472 | 0 | 4,242,472 | 1,150,718 | 4,337,540 | 95,068 |
| Total Revenue | 83,189,579 | 0 | 83,189,579 | 13,659,337 | 81,952,505 | (1,237,074) |
| Expenditures | | | | | | |
| Salaries and Benefits | 56,562,004 | 0 | 56,562,004 | 12,532,148 | 56,961,918 | \$ 399,914 |
| Supplies | 2,065,771 | 0 | 2,065,771 | 445,834 | 1,868,335 | (197,436) |
| Services | 10,497,266 | 0 | 10,497,266 | 1,909,269 | 9,025,076 | (1,472,190) |
| Interfund Charges | 7,754,637 | 0 | 7,754,637 | 1,528,927 | 7,754,637 | 0 |
| Misc/Other | 6,309,901 | 0 | 6,309,901 | 1,978,544 | 6,258,641 | (51,260) |
| Total Expenditures | 83,189,579 | 0 | 83,189,579 | 18,394,721 | 81,868,606 | (1,320,973) |

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 | \$45,212 | (\$9,788) |
| 05 - Superior Courts | \$391,519 | \$239,337 | (152,182) |
| 06 - District Courts | \$4,173,590 | \$4,055,728 | (117,862) |
| 08 - Prosecutor | \$2,981,566 | \$2,797,292 | (184,274) |
| 09 - Clerk | \$1,867,796 | \$1,843,696 | (24,100) |
| 11 - Public Defense | \$200 | \$140 | (60) |
| 15 - Assessor | \$450 | \$129 | (321) |
| 16 - Auditor | \$2,314,020 | \$2,283,983 | (30,037) |
| 17 - Coroner | \$79,600 | \$53,507 | (26,093) |
| 18 - Treasurer | \$3,651,720 | \$3,376,680 | (275,040) |
| 23 - Administrative Services | \$1,500 | \$80 | (1,420) |
| 25 - General Admin. & Operations | \$57,494,807 | \$57,433,775 | (61,032) |
| 27 - Facilities Maintenance | \$290,218 | \$297,679 | 7,461 |
| 40 - Sheriff | \$2,850,692 | \$2,738,708 | (111,984) |
| 41 - Jail | \$3,126,804 | \$2,973,006 | (153,798) |
| 42 - Juvenile | \$2,135,582 | \$2,049,270 | (86,312) |
| 50 - Parks | \$1,634,515 | \$1,628,041 | (6,474) |
| 55 - Cooperative Extension | \$90,000 | \$87,239 | (2,761) |
| 60 - Personnel & Human Resources | \$50,000 | \$49,002 | (998) |

Expenditures

| | 2014 Budget | 2014 Forecast | Variance |
|----------------------------------|--------------|---------------|---------------------|
| 01 - County Commissioners | \$1,444,149 | \$1,238,704 | \$ (205,445) |
| 05 - Superior Courts | \$2,734,880 | \$2,332,460 | (402,420) |
| 06 - District Courts | \$2,674,421 | \$2,668,293 | (6,128) |
| 08 - Prosecutor | \$8,727,352 | \$8,623,073 | (104,279) |
| 09 - Clerk | \$3,014,001 | \$2,832,108 | (181,893) |
| 11 - Public Defense | \$2,702,854 | \$2,328,008 | (374,846) |
| 15 - Assessor | \$2,152,180 | \$2,068,174 | (84,006) |
| 16 - Auditor | \$1,779,953 | \$1,755,726 | (24,227) |
| 17 - Coroner | \$1,019,288 | \$943,989 | (75,299) |
| 18 - Treasurer | \$879,499 | \$846,595 | (32,904) |
| 23 - Administrative Services | \$787,215 | \$748,983 | (38,232) |
| 25 - General Admin. & Operations | \$8,522,092 | \$9,795,925 | 1,273,833 ** |
| 27 - Facilities Maintenance | \$1,749,707 | \$1,719,580 | (30,127) |
| 40 - Sheriff | \$19,298,631 | \$18,954,161 | (344,470) |
| 41 - Jail | \$12,773,303 | \$12,640,630 | (132,673) |
| 42 - Juvenile | \$7,367,391 | \$6,918,309 | (449,082) |
| 50 - Parks | \$3,599,782 | \$3,536,438 | (63,344) |
| 55 - Cooperative Extension | \$357,499 | \$327,297 | (30,202) |
| 60 - Personnel & Human Resources | \$1,605,382 | \$1,590,153 | (15,229) |

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

Benefit Bucket Fund - 2014

| Month | January | February | March | Total to Date |
|--|--------------|--------------|--------------|---------------|
| Beginning Fund Balance | \$ 4,711,480 | \$ 4,867,316 | \$ 4,419,094 | |
| Transfers In | | | | |
| Department (County) Charges | \$ 1,099,604 | \$ 1,099,604 | \$ 1,099,604 | \$ 3,298,812 |
| Cobra Payments from Retirees | \$ 27,955 | \$ 13,995 | \$ 14,138 | \$ 56,087 |
| Employee Charges | \$ 128,406 | \$ 64,866 | \$ 193,671 | |
| W2 pass-through reporting | \$ 193,643 | \$ (529,946) | \$ 535,354 | \$ 199,051 |
| Other Misc Revenue | \$ 5,034 | \$ 15,820 | \$ 3,259 | \$ 24,113 |
| Subtotal Revenue | \$ 1,454,642 | \$ 664,338 | \$ 1,846,026 | \$ 3,965,006 |
| Transfers Out | | | | |
| Administration Fee | | | | |
| Group Health | \$ 37,741 | \$ 38,368 | \$ 37,883 | \$ 113,992 |
| Premera | \$ 31,388 | \$ 31,325 | \$ 31,325 | \$ 94,038 |
| Claims (by posting date) | | | | |
| Group Health | \$ 561,760 | \$ 328,995 | \$ 640,816 | \$ 1,531,571 |
| Premera | \$ 500,351 | \$ 544,323 | \$ 441,343 | \$ 1,486,017 |
| Premiums | | | | |
| Dental and Life | \$ 86,935 | \$ 86,943 | \$ 174,394 | \$ 348,272 |
| Waive Medical Coverage Payments | \$ 7,037 | \$ 11,427 | \$ 10,796 | |
| Stop Loss Insurance | \$ 62,137 | \$ 62,452 | \$ 125,055 | \$ 249,643 |
| DiMartino - Benefits Consultant | \$ 5,104 | \$ 6,885 | \$ 6,885 | \$ 18,874 |
| Other Misc Expenses*** | \$ 6,353 | \$ 1,842 | \$ 1,962 | \$ 10,157 |
| Subtotal Expenditures | \$ 1,298,805 | \$ 1,112,561 | \$ 1,470,459 | \$ 3,881,825 |
| Ending Fund Balance | \$ 4,867,316 | \$ 4,419,094 | \$ 4,794,661 | |

***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 |
| Net Unobligated Program Reserves | \$ 609,032 | \$ 160,809 | \$ 536,376 |

Obligated Program Reserve Calculation - Figures provided by DiMartino and Associates

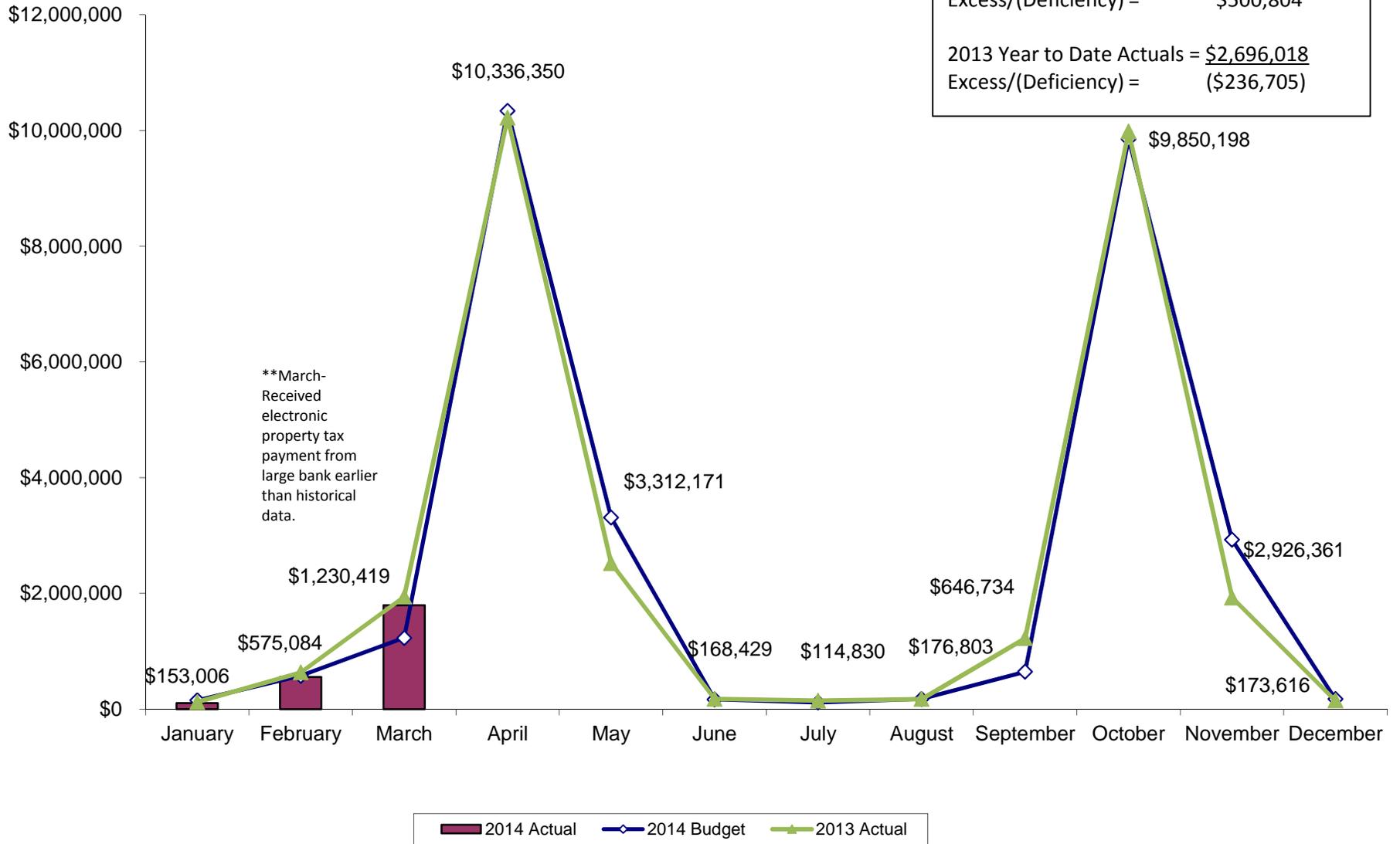
2014 Reserve Projection - From DiMartino on 7-11-13

| | 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 |

2014 Property Tax Revenue

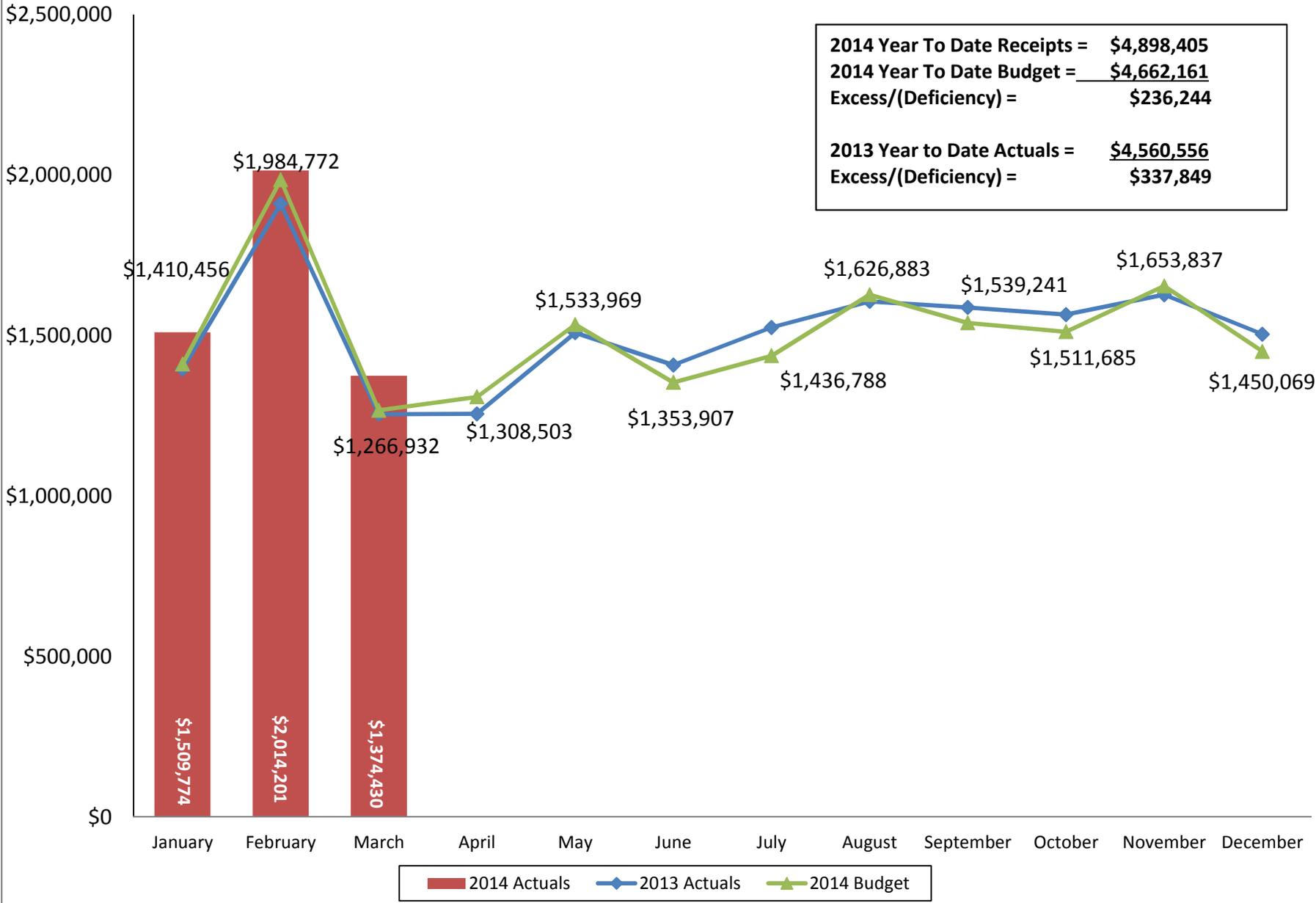
2014 Year To Date Receipts = \$2,459,313
 2014 Year To Date Budget = \$1,230,419
 Excess/(Deficiency) = \$500,804

2013 Year to Date Actuals = \$2,696,018
 Excess/(Deficiency) = (\$236,705)



2014 Retail Sales Tax

| | |
|-------------------------------------|---------------------------|
| 2014 Year To Date Receipts = | \$4,898,405 |
| 2014 Year To Date Budget = | <u>\$4,662,161</u> |
| Excess/(Deficiency) = | \$236,244 |
| | |
| 2013 Year to Date Actuals = | <u>\$4,560,556</u> |
| Excess/(Deficiency) = | \$337,849 |



2014 Real Estate Excise Tax Revenue

