

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

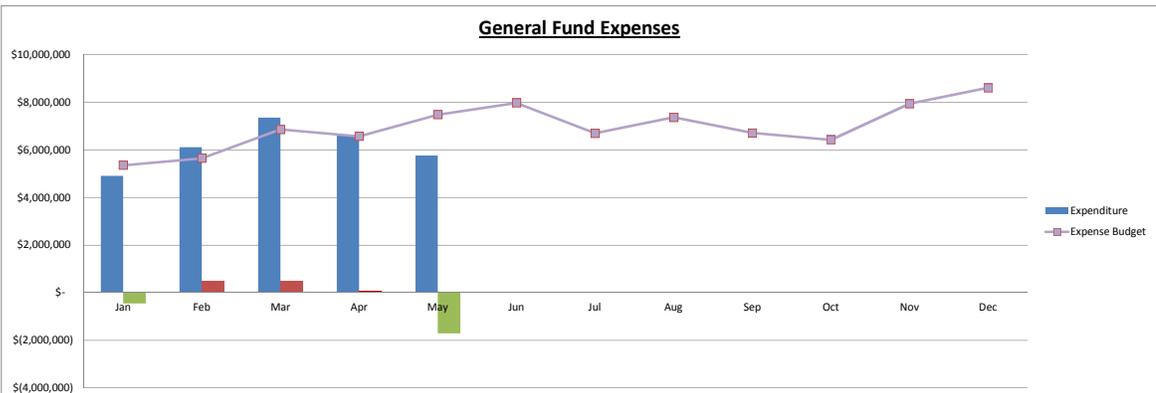
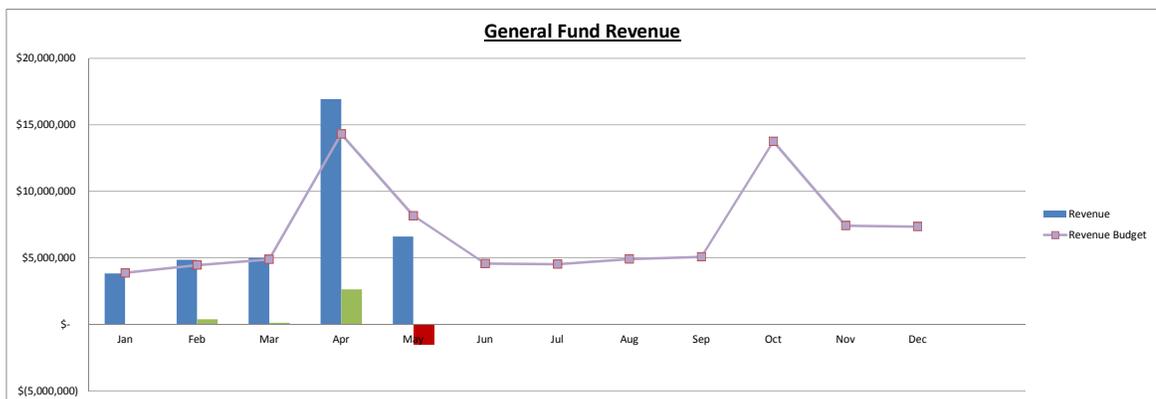
	2014 Amended Budget**	2014 Year-End Forecast	2014 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
<b>Revenues</b>	\$83,198,679	\$ 82,548,533	\$ 37,188,377	\$ (650,146)
<b>Expenditures</b>	\$83,628,679	\$ 82,130,509	\$ 30,788,254	\$ (1,498,170)
<b>Balance</b>		\$ 418,024		

**Revenues High Points:**

- ◆ **Sales Tax** - Trending higher than budget at the end of May by \$339,034
- ◆ **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:**

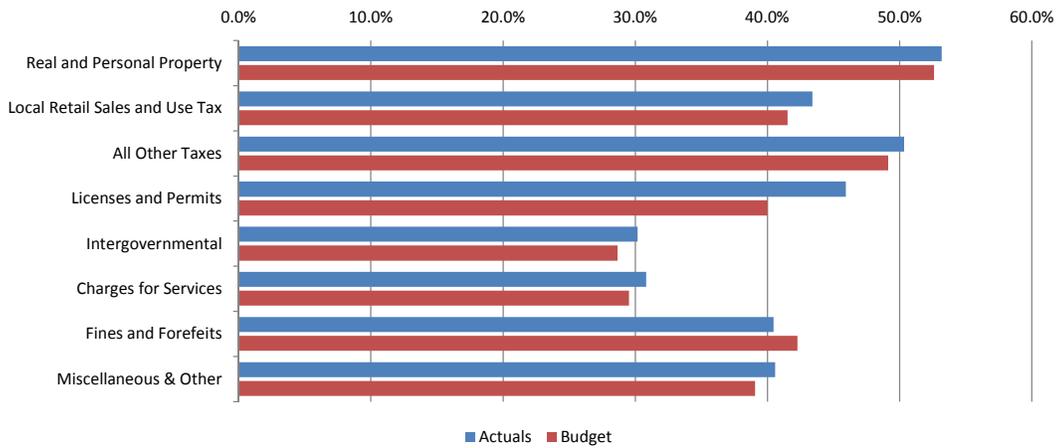
- ◆ **Salaries and Benefits** - There are currently 29 vacancies in the General Fund.
- ◆ **Jail** - Overtime is trending higher than budget. Contributing factors include three vacancies, FTEs in probationary periods and staff calling in sick.
- ◆ **Coroner** - One FTE still on light duty for injuries and one recently filled vacancy who will not be authorized to work alone for three months. Expecting high usage in overtime and extra help.



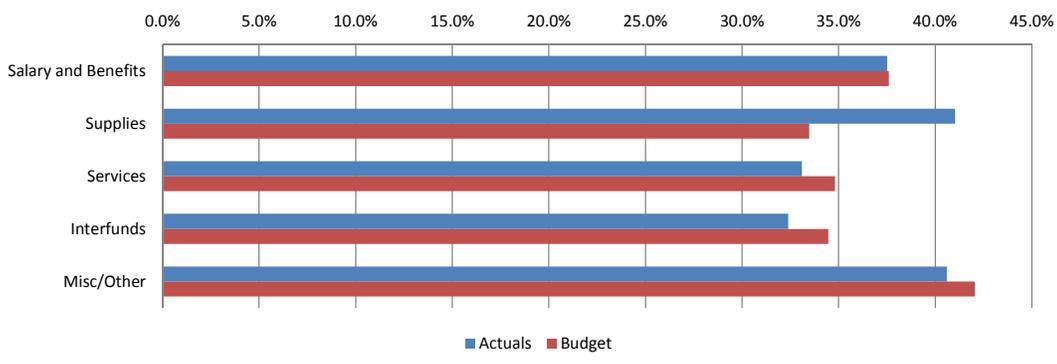
## 2014 Kitsap County Budget Status Categories

Object Account	2014 Adopted Budget	Budget Change 2014	2014 Adjusted Budget	YTD Actual 2014	2014 Forecast	Forecast to Budget
<b>Revenue</b>						
Property Tax	\$ 29,664,000	0	\$ 29,664,000	\$ 15,777,927	\$ 29,996,059	\$ 332,059
Sales Tax	18,077,043	0	18,077,043	7,843,667	18,959,219	882,176
Other Tax	10,303,099	0	10,303,099	5,185,332	9,618,305	(684,794)
Licenses and Permits	170,125	0	170,125	78,140	187,536	17,411
Intergovernmental	8,690,627	0	8,690,627	2,623,345	7,979,320	(711,307)
Charges for Services	9,532,412	0	9,532,412	2,938,918	9,183,345	(349,067)
Fines and Forfeits	2,509,801	0	2,509,801	1,015,460	2,437,103	(72,698)
Misc/Other	4,242,472	9,100	4,251,572	1,725,589	4,187,646	(63,926)
<b>Total Revenue</b>	<b>83,189,579</b>	<b>9,100</b>	<b>83,198,679</b>	<b>37,188,377</b>	<b>82,548,533</b>	<b>(650,146)</b>
<b>Expenditures</b>						
Salaries and Benefits	56,562,004	30,000	56,592,004	21,227,239	55,659,320	\$ (932,684)
Supplies	2,065,771	(3,400)	2,062,371	846,132	2,100,717	38,346
Services	10,497,266	(8,892)	10,488,374	3,470,699	9,901,679	(586,695)
Interfund Charges	7,754,637	0	7,754,637	2,511,420	7,754,637	0
Misc/Other	6,309,901	421,392	6,731,293	2,732,764	6,714,156	(17,137)
<b>Total Expenditures</b>	<b>83,189,579</b>	<b>439,100</b>	<b>83,628,679</b>	<b>30,788,254</b>	<b>82,130,509</b>	<b>(1,498,170)</b>

### 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	\$48,005	(\$6,995)
05 - Superior Courts	\$391,519	\$263,578	(127,941)
06 - District Courts	\$4,173,590	\$3,856,785	(316,805)
08 - Prosecutor	\$2,981,566	\$2,779,085	(202,481)
09 - Clerk	\$1,867,796	\$1,946,332	78,536
11 - Public Defense	\$200	\$7,729	7,529
15 - Assessor	\$450	\$42	(408)
16 - Auditor	\$2,314,020	\$2,157,083	(156,937)
17 - Coroner	\$79,600	\$78,860	(740)
18 - Treasurer	\$3,651,720	\$3,588,926	(62,794)
23 - Administrative Services	\$1,500	\$72	(1,428)
25 - General Admin. & Operations	\$57,494,807	\$58,057,636	562,829
27 - Facilities Maintenance	\$290,218	\$297,159	6,941
40 - Sheriff	\$2,858,292	\$2,661,528	(196,764)
41 - Jail	\$3,126,804	\$3,127,218	414
42 - Juvenile	\$2,137,082	\$1,910,590	(226,492)
50 - Parks	\$1,634,515	\$1,629,492	(5,023)
55 - Cooperative Extension	\$90,000	\$89,411	(589)
60 - Personnel & Human Resources	\$50,000	\$49,001	(999)

### Expenditures

	2014 Budget	2014 Forecast	Variance
01 - County Commissioners	\$1,444,149	\$1,380,710	\$ (63,439)
05 - Superior Courts	\$2,734,880	\$2,445,309	(289,571)
06 - District Courts	\$2,674,421	\$2,519,443	(154,978)
08 - Prosecutor	\$8,727,352	\$8,408,541	(318,811)
09 - Clerk	\$3,085,278	\$2,853,179	(232,099)
11 - Public Defense	\$2,644,999	\$2,514,353	(130,646)
15 - Assessor	\$2,152,180	\$2,095,332	(56,848)
16 - Auditor	\$1,779,953	\$1,757,638	(22,315)
17 - Coroner	\$1,019,288	\$1,004,860	(14,428)
18 - Treasurer	\$909,499	\$834,433	(75,066)
23 - Administrative Services	\$767,082	\$721,363	(45,719)
25 - General Admin. & Operations	\$8,928,803	\$10,218,478	<b>1,289,675</b> **
27 - Facilities Maintenance	\$1,749,707	\$1,711,438	(38,269)
40 - Sheriff	\$19,306,231	\$18,888,674	(417,557)
41 - Jail	\$12,773,303	\$12,296,647	(476,656)
42 - Juvenile	\$7,368,891	\$6,976,525	(392,366)
50 - Parks	\$3,599,782	\$3,517,903	(81,879)
55 - Cooperative Extension	\$357,499	\$357,729	<b>230</b>
60 - Personnel & Human Resources	\$1,605,382	\$1,627,953	<b>22,571</b>

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

**Benefit Bucket Fund - 2014**

Month	January	February	March	April	May	Total to Date
<b>Beginning Fund Balance</b>	\$ 4,711,480	\$ 4,867,316	\$ 4,419,094	\$ 4,794,661	\$ 4,958,165	
<b>Transfers In</b>						
<b>Department (County) Charges</b>	\$ 1,099,604	\$ 1,099,604	\$ 1,099,604	\$ 1,099,604	\$ 1,099,604	\$ 5,498,020
<b>Cobra Payments from Retirees</b>	\$ 27,955	\$ 13,995	\$ 14,138	\$ 14,124	\$ 10,317	\$ 80,529
<b>Employee Charges</b>	\$ 128,406	\$ 64,866	\$ 193,671	\$ 127,927	\$ 128,170	\$ 643,039
<b>W2 pass-through reporting</b>	\$ 193,643	\$ (529,946)	\$ 535,354	\$ -	\$ -	\$ 199,051
<b>Other Misc Revenue</b>	\$ 5,034	\$ 15,820	\$ 3,259	\$ 2,937	\$ 12,241	\$ 39,291
<b>Subtotal Revenue</b>	\$ 1,454,642	\$ 664,338	\$ 1,846,026	\$ 1,244,592	\$ 1,250,332	\$ 6,459,929
<b>Transfers Out</b>						
<b>Administration Fee</b>						
<b>Group Health</b>	\$ 37,741	\$ 38,368	\$ 37,883	\$ 74,407	\$ 36,843	\$ 225,243
<b>Premera</b>	\$ 31,388	\$ 31,325	\$ 31,325	\$ 62,587	\$ 31,518	\$ 188,142
<b>Claims (by posting date)</b>						
<b>Group Health</b>	\$ 561,760	\$ 328,995	\$ 640,816	\$ 315,054	\$ 538,058	\$ 2,384,683
<b>Premera</b>	\$ 500,351	\$ 544,323	\$ 441,343	\$ 463,857	\$ 484,780	\$ 2,434,654
<b>Premiums</b>						
<b>Dental and Life</b>	\$ 86,935	\$ 86,943	\$ 174,394	\$ 86,732	\$ 86,714	\$ 521,719
<b>Waive Medical Coverage Payments</b>	\$ 7,037	\$ 11,427	\$ 10,796	\$ 10,846	\$ 10,946	\$ 51,052
<b>Stop Loss Insurance</b>	\$ 62,137	\$ 62,452	\$ 125,055	\$ 62,045	\$ 62,117	\$ 373,805
<b>DiMartino - Benefits Consultant</b>	\$ 5,104	\$ 6,885	\$ 6,885	\$ 4,893	\$ 12,130	\$ 35,897
<b>Other Misc Expenses***</b>	\$ 6,353	\$ 1,842	\$ 1,962	\$ 666	\$ 2,176	\$ 12,998
<b>Subtotal Expenditures</b>	\$ 1,298,805	\$ 1,112,561	\$ 1,470,459	\$ 1,081,087	\$ 1,265,281	\$ 6,228,193
<b>Ending Fund Balance</b>	\$ 4,867,316	\$ 4,419,094	\$ 4,794,661	\$ 4,958,165	\$ 4,943,216	

\*\*\*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	\$ 4,258,285	\$ 4,258,285
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<b>Net Unobligated Program Reserves</b>	\$ 609,032	\$ 160,809	\$ 536,376	\$ 699,881	\$ 684,931
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**Obligated Program Reserve Calculation - Figures provided by DiMartino and Associates**

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

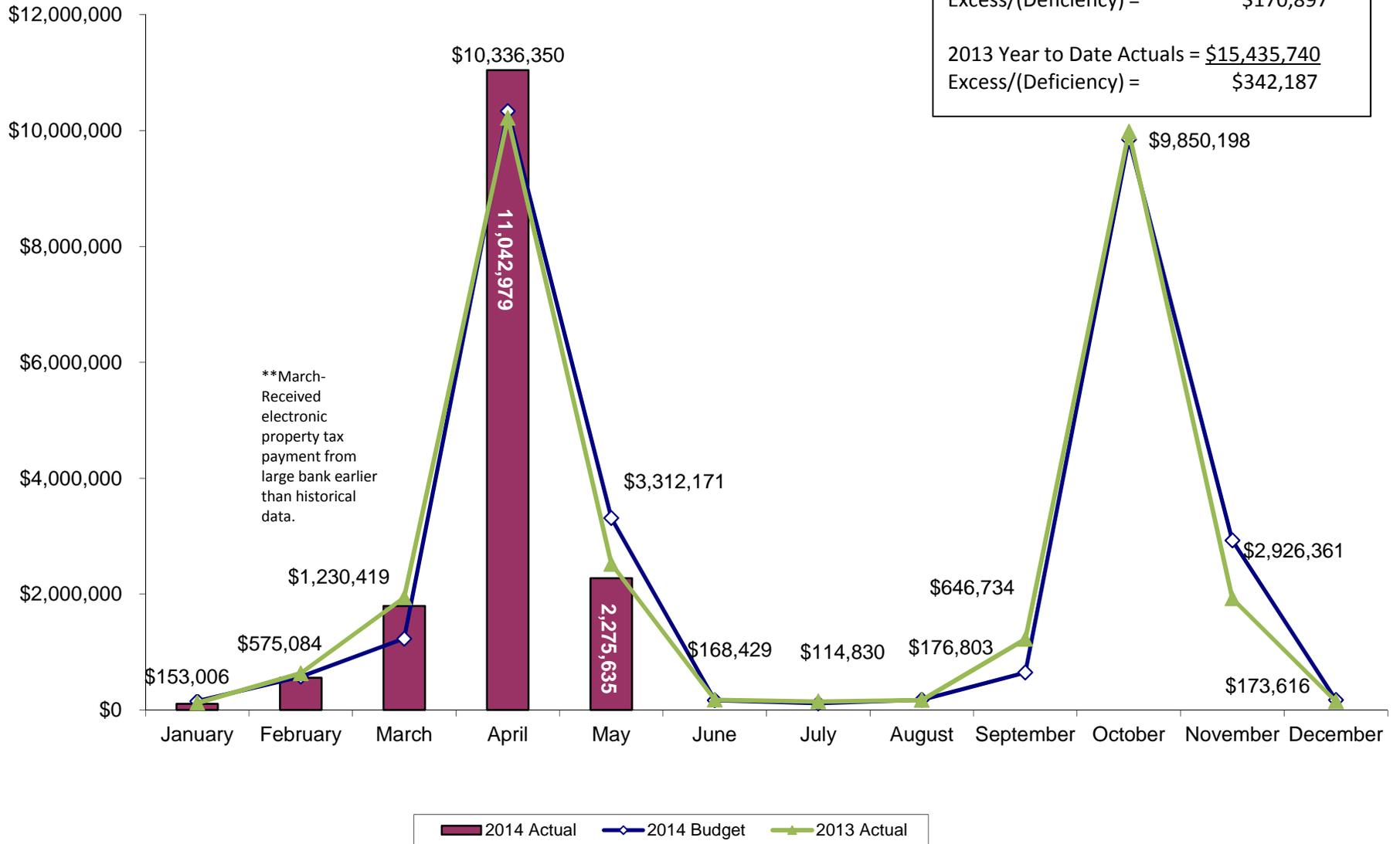
	Premera	Group Health	Total
Projected Claims Costs PEPM	\$ 1,072	\$ 877	\$ 975
Projected Fixed Costs PEPM	\$ 159	\$ 165	\$ 162
Enrollment	494	523	1017
Estimated Monthly Expense	\$ 608,178	\$ 545,107	\$ 1,153,285
Estimated Annual Expense	\$ 7,298,139	\$ 6,541,287	\$ 13,839,425
Estimated Weekly Expense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

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

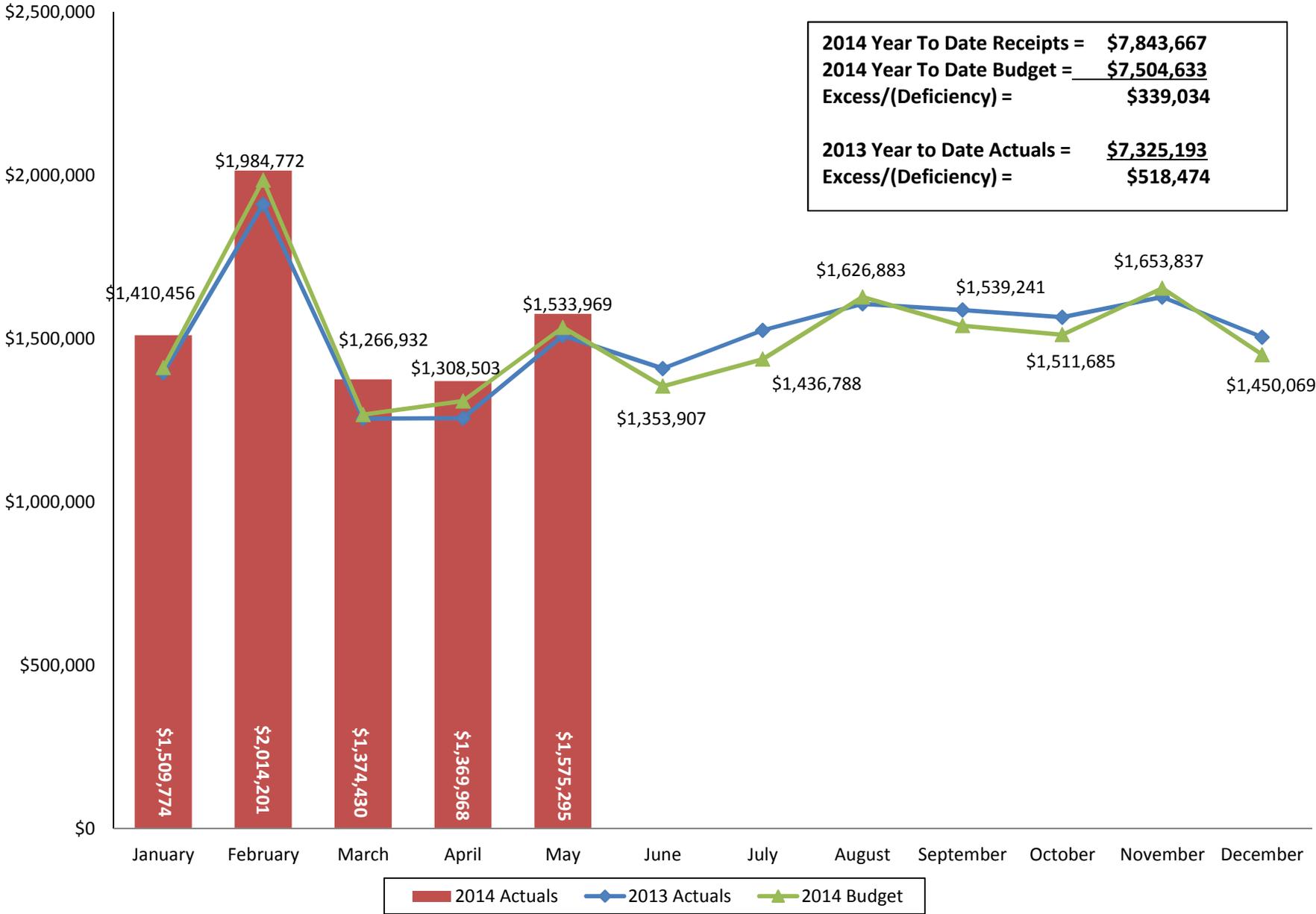
### 2014 Property Tax Revenue

2014 Year To Date Receipts = \$15,777,927  
 2014 Year To Date Budget = \$15,607,030  
 Excess/(Deficiency) = \$170,897

2013 Year to Date Actuals = \$15,435,740  
 Excess/(Deficiency) = \$342,187



### 2014 Retail Sales Tax



### 2014 Real Estate Excise Tax Revenue

