

2014 Kitsap County Budget Status
(as of November 30, 2014)

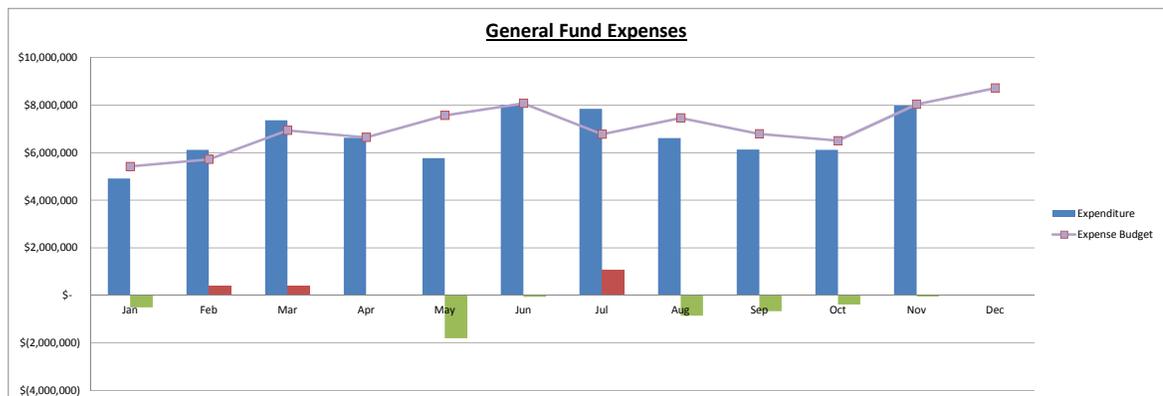
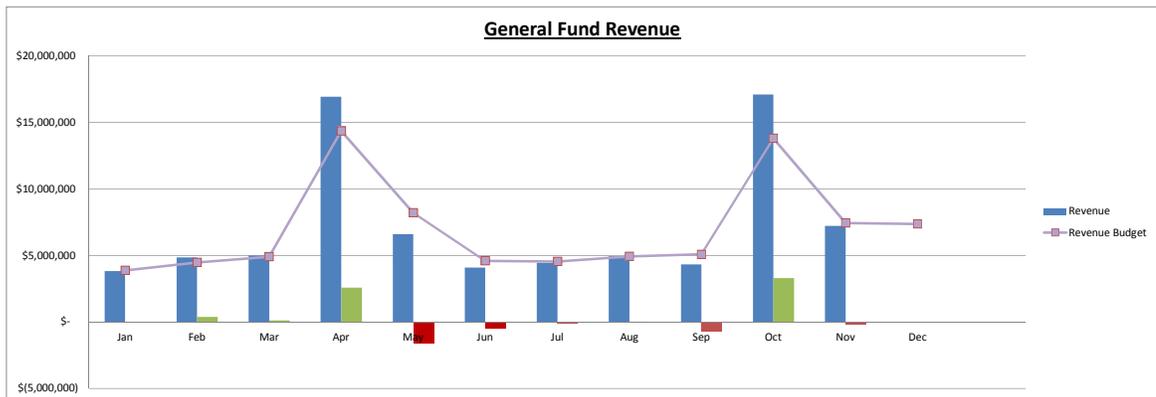
	2014 Amended Budget**	2014 Year-End Forecast	2014 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
Revenues	\$83,509,110	\$ 83,934,040	\$ 79,272,198	\$ 424,930
Expenditures	\$84,556,215	\$ 82,218,510	\$ 73,455,775	\$ (2,337,705)
Balance		\$ 1,715,530		

Revenues High Points:

- ◆ Sales Tax - Trending higher than budget at the end of November by \$1,035,093
- ◆ Private Harvest Tax - Received \$70,000 over budget.
- ◆ Auditor Filings and Recordings - Coming in under budget. This is a statewide trend due to rising mortgage rates.

Expenditures High Points:

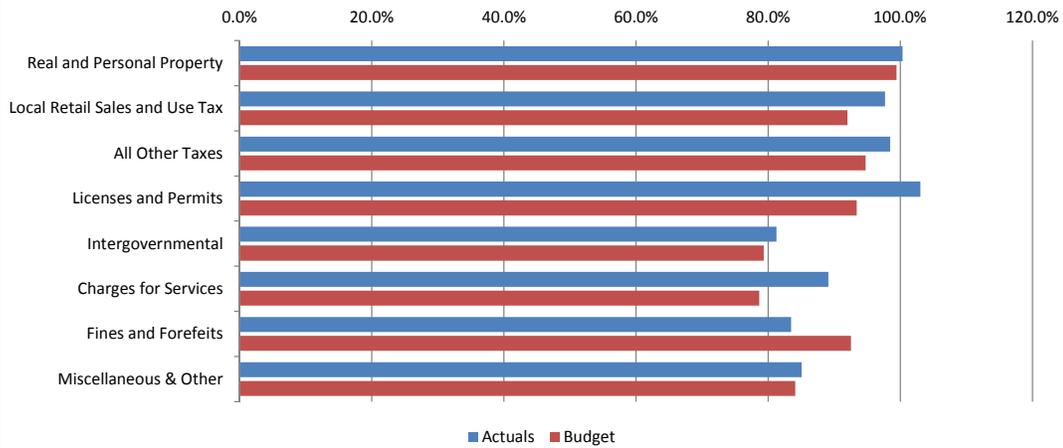
- ◆ Salaries and Benefits - There are currently 31 vacancies in the General Fund.
- ◆
- ◆
- ◆



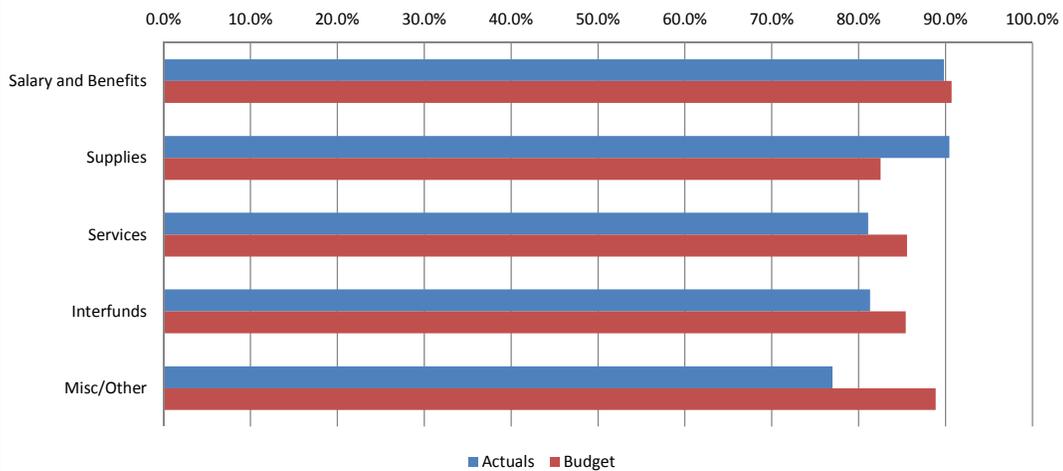
2014 Kitsap County Budget Status Categories

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	\$ 29,759,526	\$ 29,925,511	\$ 261,511
Sales Tax	18,077,043	0	18,077,043	17,662,067	19,244,582	1,167,539
Other Tax	10,303,099	0	10,303,099	10,142,107	10,477,791	174,692
Licenses and Permits	170,125	0	170,125	175,305	181,241	11,116
Intergovernmental	8,690,627	33,372	8,723,999	7,088,556	8,518,330	(205,669)
Charges for Services	9,532,412	50,000	9,582,412	8,539,878	8,972,967	(609,445)
Fines and Forfeits	2,509,801	0	2,509,801	2,095,312	2,278,795	(231,006)
Misc/Other	4,242,472	236,159	4,478,631	3,809,447	4,334,822	(143,809)
Total Revenue	83,189,579	319,531	83,509,110	79,272,199	83,934,040	424,930
Expenditures						
Salaries and Benefits	56,562,004	255,153	56,817,157	51,022,295	55,464,041	\$ (1,353,116)
Supplies	2,065,771	94,977	2,160,748	1,954,231	2,274,389	113,641
Services	10,497,266	461,186	10,958,452	8,886,373	9,854,225	(1,104,227)
Interfund Charges	7,754,637	29,928	7,784,565	6,330,634	7,782,191	(2,374)
Misc/Other	6,309,901	525,392	6,835,293	5,262,241	6,843,664	8,371
Total Expenditures	83,189,579	1,366,636	84,556,215	73,455,775	82,218,510	(2,337,705)

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	\$60,597	\$ 5,597
05 - Superior Courts	\$517,554	\$408,557	(108,997)
06 - District Courts	\$4,173,590	\$3,712,171	(461,419)
08 - Prosecutor	\$2,981,566	\$2,755,390	(226,176)
09 - Clerk	\$1,922,796	\$1,922,509	(25,287)
11 - Public Defense	\$200	\$12,473	12,273
15 - Assessor	\$450	\$349	(101)
16 - Auditor	\$2,314,020	\$2,046,312	(267,708)
17 - Coroner	\$79,600	\$88,353	8,753
18 - Treasurer	\$3,651,720	\$3,535,860	(165,860)
23 - Administrative Services	\$1,500	\$65	(1,435)
25 - General Admin. & Operations	\$57,494,807	\$59,183,680	1,688,873
27 - Facilities Maintenance	\$290,218	\$321,856	31,638
40 - Sheriff	\$2,901,664	\$2,788,489	(113,175)
41 - Jail	\$3,126,804	\$3,475,435	348,631
42 - Juvenile	\$2,223,106	\$1,988,029	(235,077)
50 - Parks	\$1,634,515	\$1,493,235	(141,280)
55 - Cooperative Extension	\$90,000	\$90,646	646
60 - Personnel & Human Resources	\$50,000	\$50,033	33

Expenditures

	2014 Budget	2014 Forecast	Variance
01 - County Commissioners	\$1,444,149	\$1,279,685	\$ (164,464)
05 - Superior Courts	\$2,860,915	\$2,610,577	(250,338)
06 - District Courts	\$2,674,421	\$2,589,125	(85,296)
08 - Prosecutor	\$8,727,352	\$8,576,503	(150,849)
09 - Clerk	\$3,140,278	\$3,014,990	(125,288)
11 - Public Defense	\$3,044,999	\$2,834,352	(210,647)
15 - Assessor	\$2,152,180	\$2,121,897	(30,283)
16 - Auditor	\$1,779,953	\$1,770,795	(9,158)
17 - Coroner	\$1,081,588	\$1,006,386	(75,202)
18 - Treasurer	\$909,499	\$864,037	(45,462)
23 - Administrative Services	\$767,082	\$683,177	(83,905)
25 - General Admin. & Operations	\$9,006,803	\$10,407,358	1,400,555 **
27 - Facilities Maintenance	\$1,778,401	\$1,634,275	(144,126)
40 - Sheriff	\$19,349,603	\$18,353,015	(996,588)
41 - Jail	\$12,773,303	\$12,297,809	(475,494)
42 - Juvenile	\$7,454,915	\$6,888,529	(566,386)
50 - Parks	\$3,647,893	\$3,508,166	(139,727)
55 - Cooperative Extension	\$357,499	\$348,652	(8,847)
60 - Personnel & Human Resources	\$1,605,382	\$1,429,183	(176,199)

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

Benefit Bucket Fund - 2014

Month	January	February	March	April	May	June	July	August	September	October	November	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	\$ 5,263,659	\$ 5,428,913	\$ 5,793,983	
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	\$ 1,088,708	\$ 1,088,708	\$ 1,088,708	\$ 12,041,163
Cobra Payments from Retirees	\$ 27,955	\$ 13,995	\$ 14,138	\$ 14,124	\$ 10,317	\$ 11,497	\$ 11,572	\$ 11,572	\$ 11,572	\$ 11,572	\$ 11,773	\$ 150,089
Employee Charges	\$ 128,406	\$ 64,866	\$ 193,671	\$ 127,927	\$ 128,170	\$ 128,969	\$ 128,941	\$ 128,288	\$ 128,825	\$ 130,162	\$ 128,967	\$ 1,417,191
W2 pass-through reporting	\$ 193,643	\$ (529,946)	\$ 535,354	\$ -	\$ -	\$ (512,647)	\$ (1,536)	\$ 514,609	\$ 41	\$ 512,222	\$ (505,182)	\$ 206,557
Other Misc Revenue	\$ 5,034	\$ 15,820	\$ 3,259	\$ 2,937	\$ 12,241	\$ 3,991	\$ 24,702	\$ 13,745	\$ 13,651	\$ 6,380	\$ 12,121	\$ 113,881
Subtotal Revenue	\$ 1,454,642	\$ 664,338	\$ 1,846,026	\$ 1,244,592	\$ 1,250,332	\$ 731,414	\$ 1,252,387	\$ 1,756,922	\$ 1,242,797	\$ 1,749,044	\$ 736,387	\$ 13,928,881
Transfers Out												
Administration Fee												
Group Health	\$ 37,741	\$ 38,368	\$ 37,883	\$ 74,407	\$ 36,843	\$ 36,915	\$ 36,843	\$ -	\$ 36,915	\$ 73,398	\$ -	\$ 409,314
Premera	\$ 31,388	\$ 31,325	\$ 31,325	\$ 62,587	\$ 31,518	\$ 31,902	\$ 32,158	\$ 32,414	\$ -	\$ 64,188	\$ -	\$ 348,805
Claims (by posting date)												
Group Health	\$ 561,760	\$ 328,995	\$ 640,816	\$ 315,054	\$ 538,058	\$ 420,876	\$ 354,336	\$ 629,980	\$ 465,277	\$ 386,254	\$ 410,652	\$ 5,052,059
Premera	\$ 500,351	\$ 544,323	\$ 441,343	\$ 463,857	\$ 484,780	\$ 495,256	\$ 436,876	\$ 483,250	\$ 380,276	\$ 618,277	\$ 525,059	\$ 5,373,648
Premiums												
Dental and Life	\$ 86,935	\$ 86,943	\$ 174,394	\$ 86,732	\$ 86,714	\$ 87,237	\$ 87,806	\$ -	\$ 175,400	\$ 87,692	\$ 87,060	\$ 1,046,914
Waive Medical Coverage Payments	\$ 7,037	\$ 11,427	\$ 10,796	\$ 10,846	\$ 10,946	\$ 10,455	\$ 10,905	\$ 10,840	\$ 11,050	\$ 11,075	\$ 11,425	\$ 116,802
Stop Loss Insurance	\$ 62,137	\$ 62,452	\$ 125,055	\$ 62,045	\$ 62,117	\$ -	\$ 125,146	\$ 62,483	\$ -	\$ 126,464	\$ -	\$ 687,899
DiMartino - Benefits Consultant	\$ 5,104	\$ 6,885	\$ 6,885	\$ 4,893	\$ 12,130	\$ -	\$ 6,885	\$ 6,885	\$ 6,885	\$ 5,135	\$ 7,023	\$ 68,709
Affordable Care Act Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,134	\$ -	\$ -	\$ -	\$ 123,578	\$ 128,712
Other Misc Expenses***	\$ 6,353	\$ 1,842	\$ 1,962	\$ 666	\$ 2,176	\$ 7,515	\$ 7,499	\$ 682	\$ 1,740	\$ 11,491	\$ 132,008	\$ 173,933
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	\$ 1,077,544	\$ 1,383,974	\$ 1,296,804	\$ 13,406,795
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	\$ 5,428,913	\$ 5,793,983	\$ 5,233,566	

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

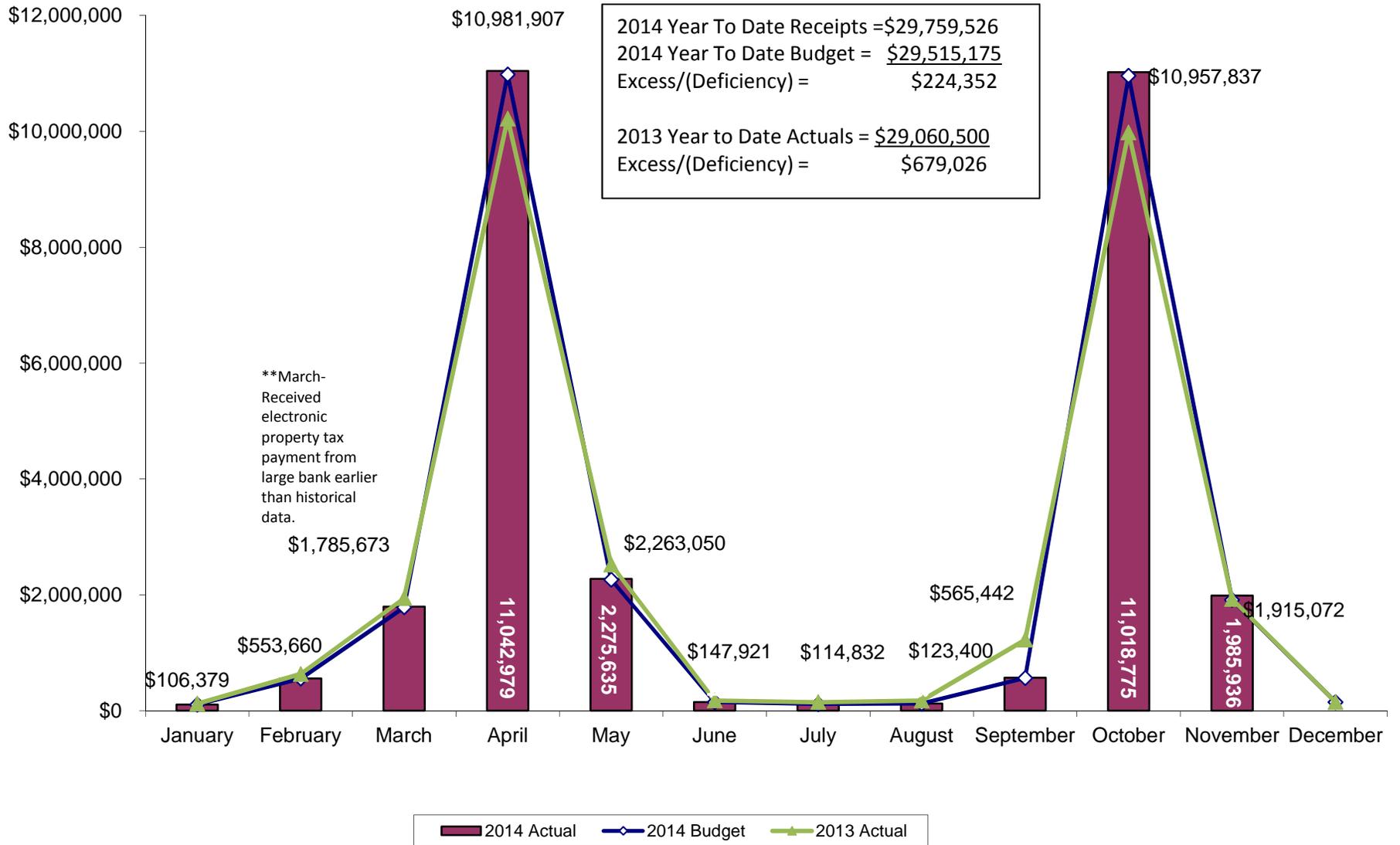
Obligated Program Reserves (see calculation below)	\$ 3,670,830	\$ 3,670,830	\$ 3,670,830	\$ 3,670,830	\$ 3,670,830	\$ 3,670,830	\$ 3,670,830	\$ 3,670,830	\$ 3,670,830	\$ 3,670,830	\$ 3,670,830	\$ 3,670,830
Net Unobligated Program Reserves	\$ 1,196,486	\$ 748,264	\$ 1,123,831	\$ 1,287,336	\$ 1,272,386	\$ 913,643	\$ 1,062,442	\$ 1,592,829	\$ 1,758,083	\$ 2,123,153	\$ 1,562,736	

Obligated Program Reserve Calculation - Based on actual costs to date

	Group Health	Premera	Total
Paid Claims - January through October 2014	\$ 4,641,408	\$ 4,848,589	\$ 9,489,997
Average Monthly Paid Claims (/ 11)	\$ 421,946.15	\$ 440,780.82	\$ 862,727
Fixed Costs - Admin Fees	\$ 409,314	\$ 348,805	\$ 758,119
Fixed Costs - Stop Loss			\$ 687,899
Average Monthly Fixed Costs (/ 11)			\$ 131,456
Total Average Monthly Costs (claims + fixed)			\$ 994,183
Total Average Weekly Costs (x 12 / 52)			\$ 229,427
16 Week Reserve Requirement (x 16)			\$ 3,670,830

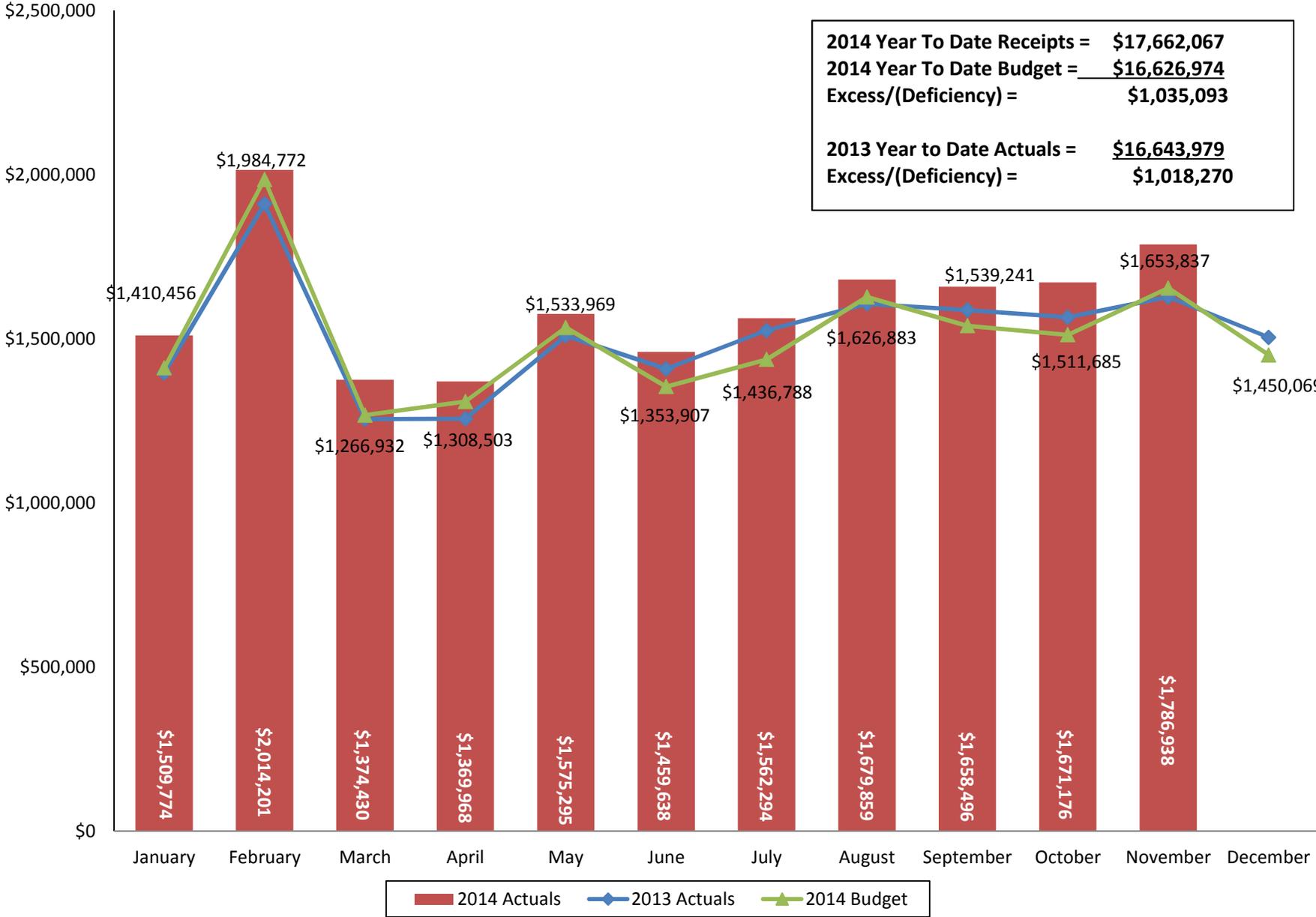
Note: Reserves calculation is an estimate of 16 weeks of claims, plus fixed cost for terminal liability to comply with RCW 48.62.091 and WAC 200-100-040

2014 Property Tax Revenue



2014 Retail Sales Tax

2014 Year To Date Receipts =	\$17,662,067
2014 Year To Date Budget =	\$16,626,974
Excess/(Deficiency) =	\$1,035,093
2013 Year to Date Actuals =	\$16,643,979
Excess/(Deficiency) =	\$1,018,270



2014 Real Estate Excise Tax Revenue

