

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

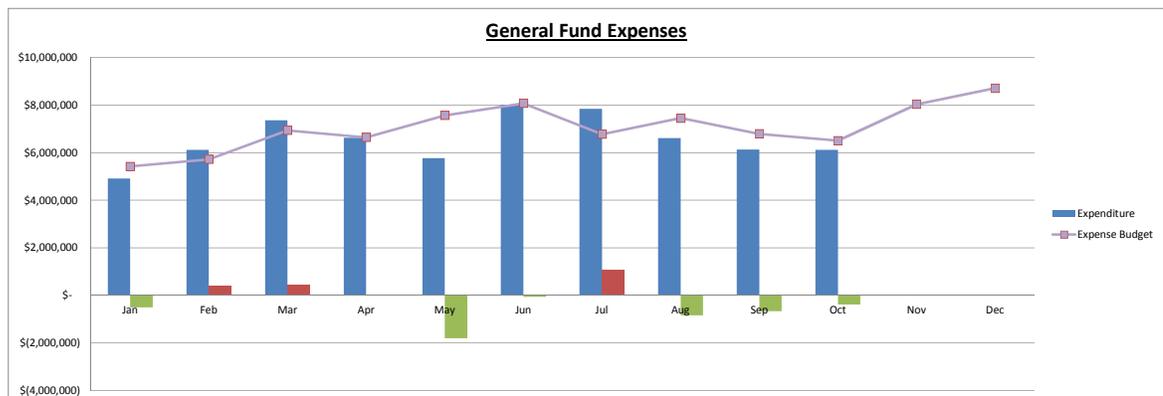
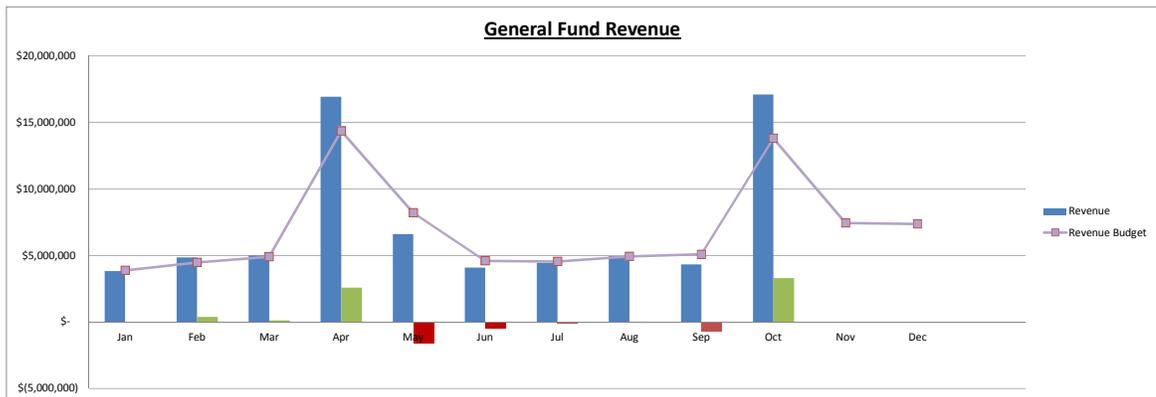
	2014 Amended Budget**	2014 Year-End Forecast	2014 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
Revenues	\$83,484,170	\$ 85,068,216	\$ 72,064,808	\$ 1,584,046
Expenditures	\$84,531,275	\$ 83,126,517	\$ 65,478,020	\$ (1,404,758)
Balance		\$ 1,941,699		

Revenues High Points:

- ◆ Sales Tax - Trending higher than budget at the end of September by \$901,992
- ◆ Penalties and Interest - Trending under budget.
- ◆ Auditor Filings and Recordings - Coming in under budget. This is a statewide trend due to rising mortgage rates.
- ◆ Liquor Excise Tax - Trending at a loss
- ◆ General Administration and Operations - exceeding budget in Criminal Justice - High Crime reimbursements.

Expenditures High Points:

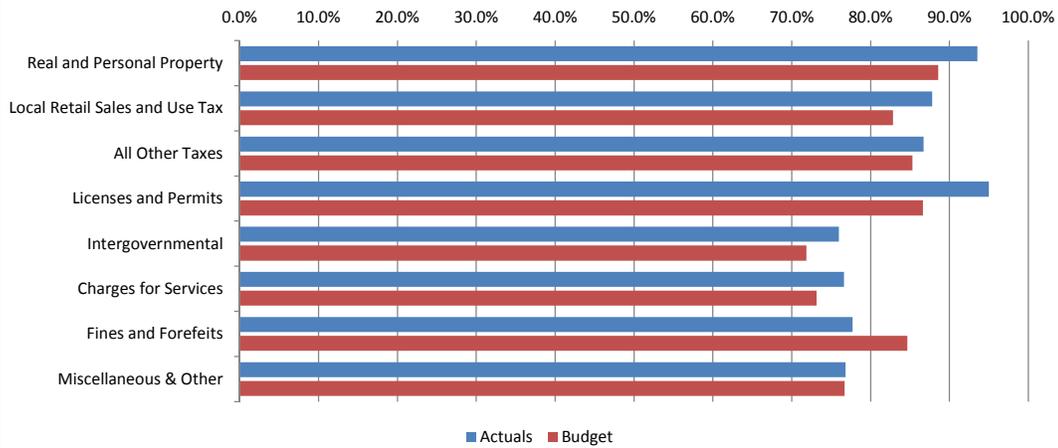
- ◆ Salaries and Benefits - There are currently 25 vacancies in the General Fund.
- ◆
- ◆
- ◆



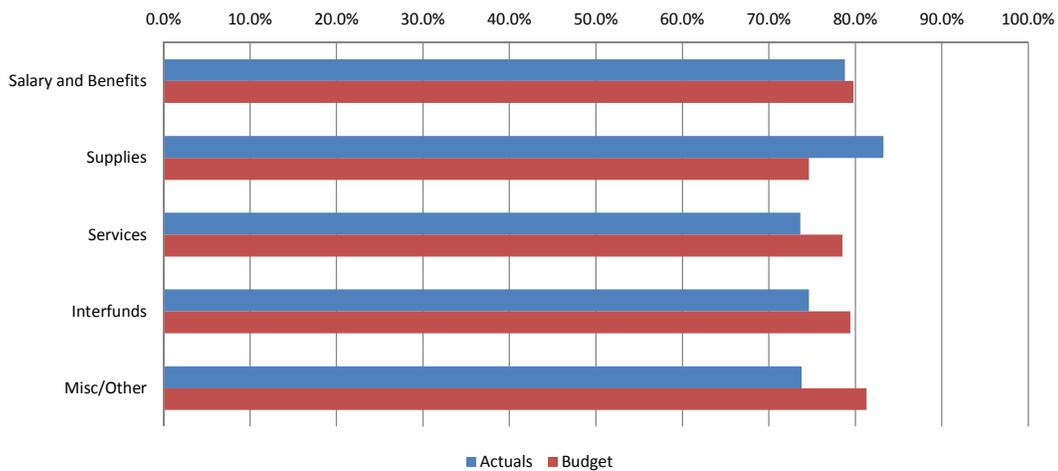
2014 Kitsap County Budget Status Categories

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	\$ 27,753,590	\$ 29,817,488	\$ 153,488
Sales Tax	18,077,043	0	18,077,043	15,875,129	19,206,848	1,129,805
Other Tax	10,303,099	0	10,303,099	8,933,987	10,292,837	(10,262)
Licenses and Permits	170,125	0	170,125	161,632	205,509	35,384
Intergovernmental	8,690,627	13,432	8,704,059	6,611,858	9,120,200	416,141
Charges for Services	9,532,412	50,000	9,582,412	7,340,642	9,450,113	(132,299)
Fines and Forfeits	2,509,801	0	2,509,801	1,950,268	2,600,357	90,556
Misc/Other	4,242,472	231,159	4,473,631	3,437,703	4,374,864	(98,767)
Total Revenue	83,189,579	294,591	83,484,170	72,064,808	85,068,216	1,584,046
Expenditures						
Salaries and Benefits	56,562,004	255,153	56,817,157	44,776,872	55,509,584	\$ (1,307,573)
Supplies	2,065,771	70,037	2,135,808	1,777,835	2,390,447	254,639
Services	10,497,266	487,186	10,984,452	8,090,324	10,622,099	(362,353)
Interfund Charges	7,754,637	29,928	7,784,565	5,809,346	7,784,565	0
Misc/Other	6,309,901	499,392	6,809,293	5,023,643	6,819,823	10,530
Total Expenditures	83,189,579	1,341,696	84,531,275	65,478,020	83,126,517	(1,404,758)

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	\$57,194	\$ 2,194
05 - Superior Courts	\$517,554	\$443,339	(74,215)
06 - District Courts	\$4,173,590	\$4,167,292	(6,298)
08 - Prosecutor	\$2,981,566	\$3,063,086	81,520
09 - Clerk	\$1,922,796	\$2,096,620	173,824
11 - Public Defense	\$200	\$12,536	12,336
15 - Assessor	\$450	\$349	(101)
16 - Auditor	\$2,314,020	\$2,104,973	(209,047)
17 - Coroner	\$79,600	\$87,838	8,238
18 - Treasurer	\$3,651,720	\$3,534,436	(167,284)
23 - Administrative Services	\$1,500	\$73	(1,427)
25 - General Admin. & Operations	\$57,494,807	\$59,205,350	1,710,543
27 - Facilities Maintenance	\$290,218	\$291,462	1,244
40 - Sheriff	\$2,876,724	\$2,834,530	(42,194)
41 - Jail	\$3,126,804	\$3,361,424	234,620
42 - Juvenile	\$2,223,106	\$2,049,989	(173,117)
50 - Parks	\$1,634,515	\$1,617,039	(17,476)
55 - Cooperative Extension	\$90,000	\$90,646	646
60 - Personnel & Human Resources	\$50,000	\$50,041	41

Expenditures

	2014 Budget	2014 Forecast	Variance
01 - County Commissioners	\$1,444,149	\$1,276,522	\$ (167,627)
05 - Superior Courts	\$2,860,915	\$2,633,998	(226,917)
06 - District Courts	\$2,674,421	\$2,618,985	(55,436)
08 - Prosecutor	\$8,727,352	\$8,649,849	(77,503)
09 - Clerk	\$3,140,278	\$2,979,533	(160,745)
11 - Public Defense	\$3,044,999	\$3,000,181	(44,818)
15 - Assessor	\$2,152,180	\$2,123,545	(28,635)
16 - Auditor	\$1,779,953	\$1,764,543	(15,410)
17 - Coroner	\$1,081,588	\$1,024,560	(57,028)
18 - Treasurer	\$909,499	\$871,305	(38,194)
23 - Administrative Services	\$767,082	\$739,403	(27,679)
25 - General Admin. & Operations	\$9,006,803	\$10,603,634	1,596,831**
27 - Facilities Maintenance	\$1,778,401	\$1,689,649	(88,752)
40 - Sheriff	\$19,324,663	\$18,322,084	(1,002,579)
41 - Jail	\$12,773,303	\$12,634,037	(139,266)
42 - Juvenile	\$7,454,915	\$6,868,961	(585,954)
50 - Parks	\$3,647,893	\$3,528,436	(119,457)
55 - Cooperative Extension	\$357,499	\$350,612	(6,887)
60 - Personnel & Human Resources	\$1,605,382	\$1,446,679	(158,703)

**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	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	
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	\$ 10,952,455
Cobra Payments from Retirees	\$ 27,955	\$ 13,995	\$ 14,138	\$ 14,124	\$ 10,317	\$ 11,497	\$ 11,572	\$ 11,572	\$ 11,572	\$ 11,572	\$ 138,316
Employee Charges	\$ 128,406	\$ 64,866	\$ 193,671	\$ 127,927	\$ 128,170	\$ 128,969	\$ 128,941	\$ 128,288	\$ 128,825	\$ 130,162	\$ 1,288,224
W2 pass-through reporting	\$ 193,643	\$ (529,946)	\$ 535,354	\$ -	\$ -	\$ (512,647)	\$ (1,536)	\$ 514,609	\$ 41	\$ 512,222	\$ 711,739
Other Misc Revenue	\$ 5,034	\$ 15,820	\$ 3,259	\$ 2,937	\$ 12,241	\$ 3,991	\$ 24,702	\$ 13,745	\$ 13,651	\$ 6,380	\$ 101,760
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	\$ 13,192,494
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	\$ 4,641,408
Premera	\$ 500,351	\$ 544,323	\$ 441,343	\$ 463,857	\$ 484,780	\$ 495,256	\$ 436,876	\$ 483,250	\$ 380,276	\$ 618,277	\$ 4,848,589
Premiums											
Dental and Life	\$ 86,935	\$ 86,943	\$ 174,394	\$ 86,732	\$ 86,714	\$ 87,237	\$ 87,806	\$ -	\$ 175,400	\$ 87,692	\$ 959,854
Waive Medical Coverage Payments	\$ 7,037	\$ 11,427	\$ 10,796	\$ 10,846	\$ 10,946	\$ 10,455	\$ 10,905	\$ 10,840	\$ 11,050	\$ 11,075	\$ 105,377
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	\$ 61,687
Affordable Care Act Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,134	\$ -	\$ -	\$ -	\$ 5,134
Other Misc Expenses***	\$ 6,353	\$ 1,842	\$ 1,962	\$ 666	\$ 2,176	\$ 7,515	\$ 7,499	\$ 682	\$ 1,740	\$ 6,357	\$ 36,791
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	\$ 1,378,840	\$ 12,104,857
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	\$ 5,799,117	

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

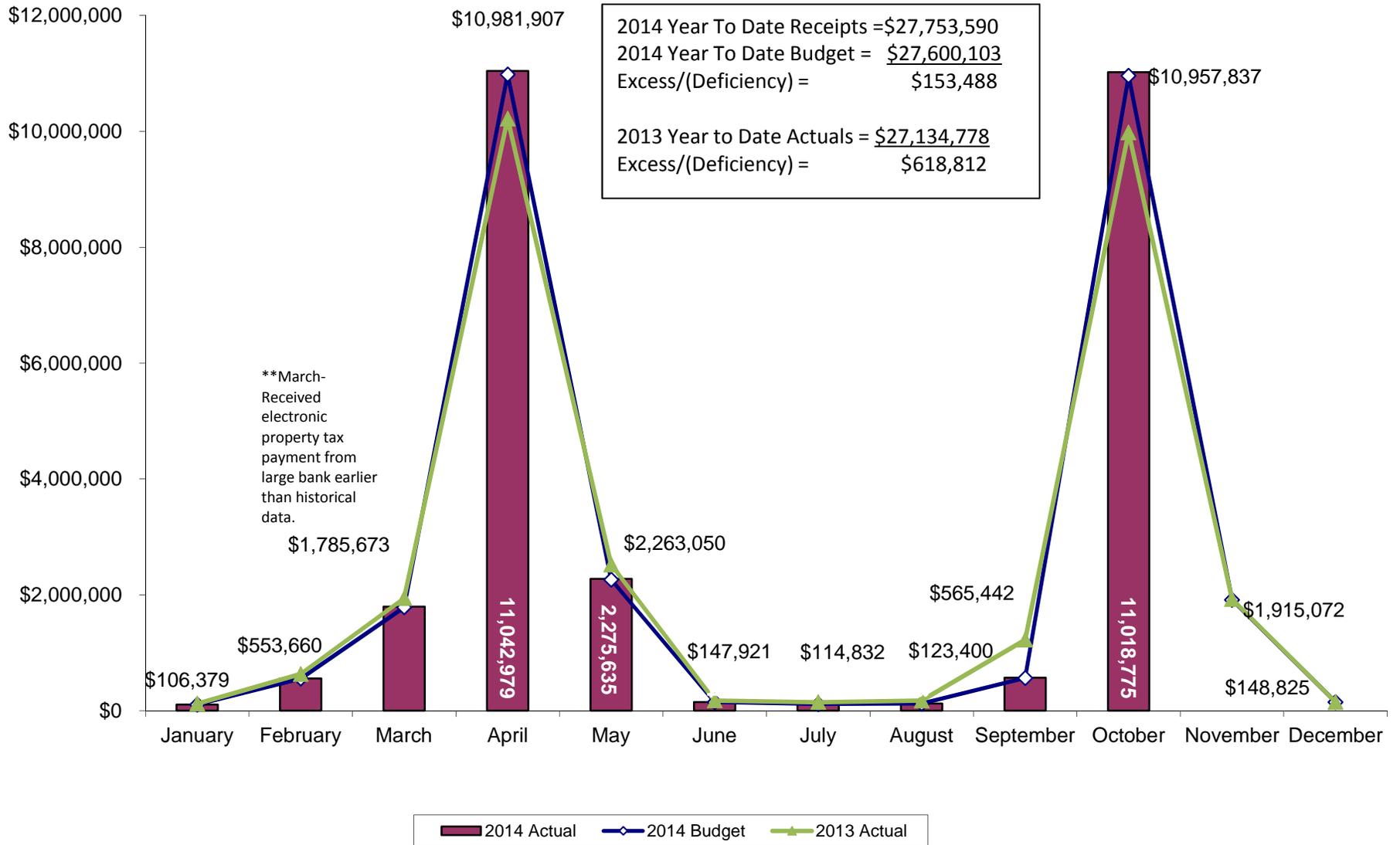
Obligated Program Reserves (see calculation below)	\$ 3,966,126	\$ 3,966,126	\$ 3,966,126	\$ 3,966,126	\$ 3,966,126	\$ 3,966,126	\$ 3,966,126	\$ 3,966,126	\$ 3,966,126	\$ 3,966,126
Net Unobligated Program Reserves	\$ 901,190	\$ 452,967	\$ 828,535	\$ 992,039	\$ 977,090	\$ 618,347	\$ 767,145	\$ 1,297,533	\$ 1,462,786	\$ 1,832,990

Obligated Program Reserve Calculation - Based on actual costs to date

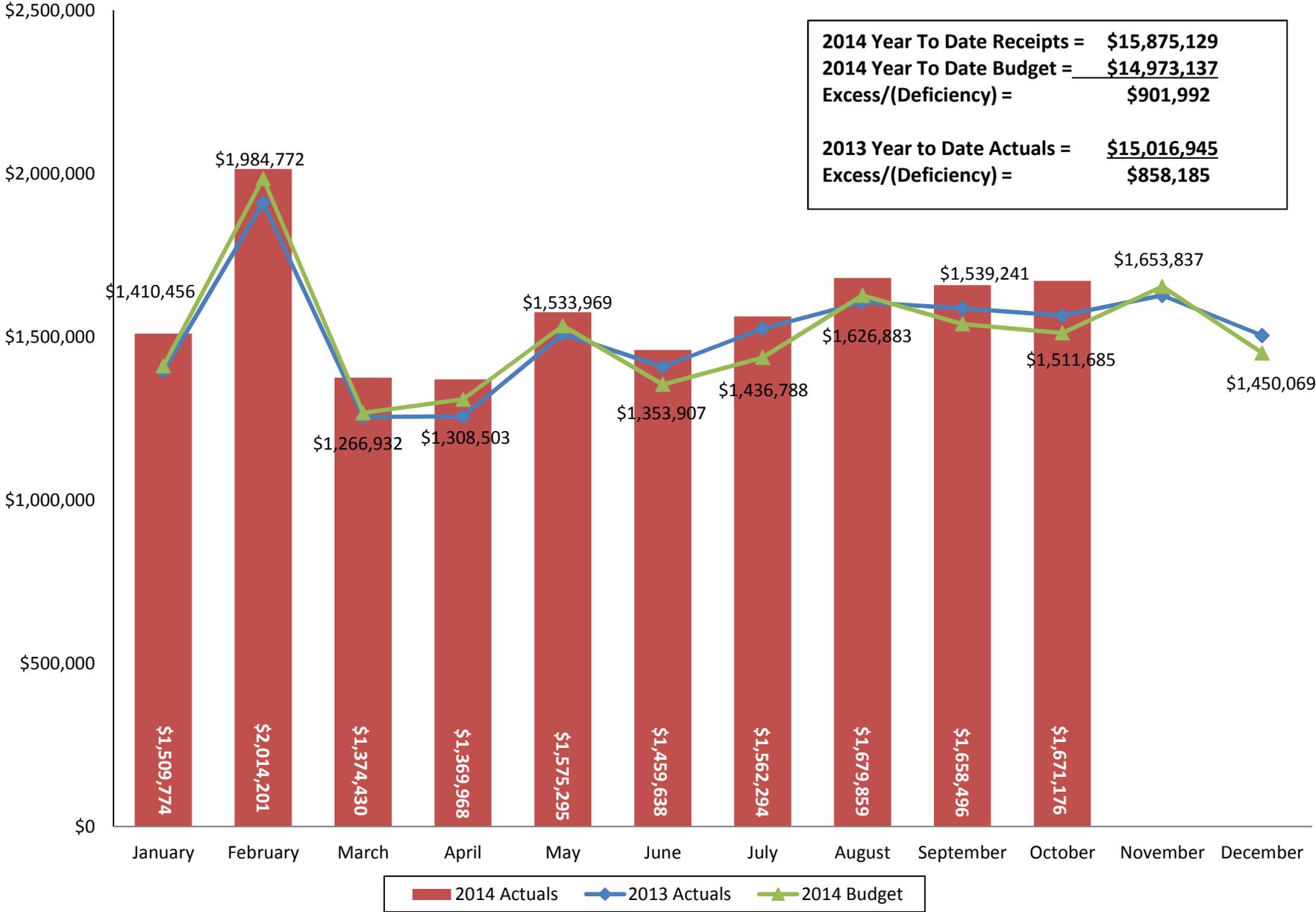
	Group Health	Premera	Total
Paid Claims - January through September 2014	\$ 4,255,153	\$ 4,230,312	\$ 8,485,465
Average Monthly Paid Claims (/ 9)	\$ 472,794.82	\$ 470,034.66	\$ 942,829
Fixed Costs - Admin Fees	\$ 335,916	\$ 284,617	\$ 620,533
Fixed Costs - Stop Loss			\$ 561,435
Average Monthly Fixed Costs (/ 9)			\$ 131,330
Total Average Monthly Costs (claims + fixed)			\$ 1,074,159
Total Average Weekly Costs (x 12 / 52)			\$ 247,883
16 Week Reserve Requirement (x 16)			\$ 3,966,126

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 200-100-04

2014 Property Tax Revenue



2014 Retail Sales Tax



2014 Real Estate Excise Tax Revenue

