

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

	2014 Amended Budget**	2014 Year-End Forecast	2014 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
Revenues	\$83,475,870	\$ 82,822,162	\$ 54,969,939	\$ (653,708)
Expenditures	\$84,031,981	\$ 82,295,966	\$ 59,363,481	\$ (1,736,015)
Balance		\$ 526,196		

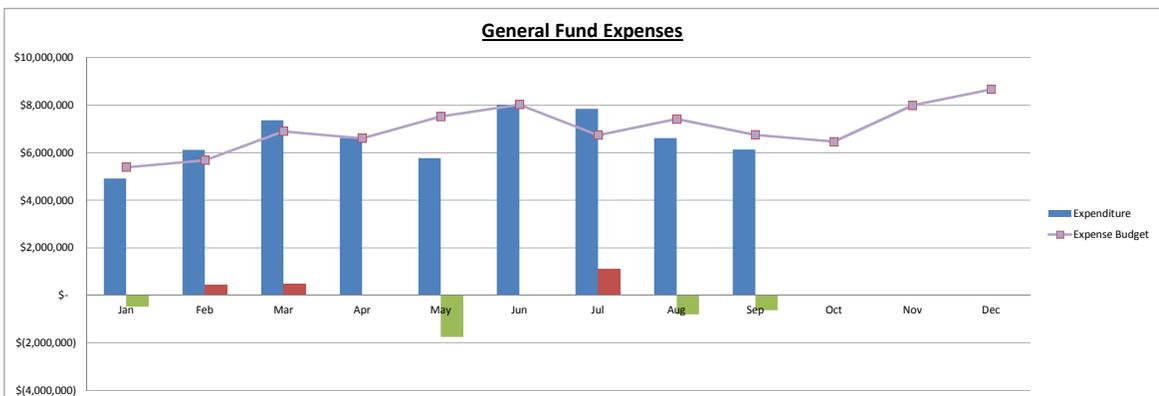
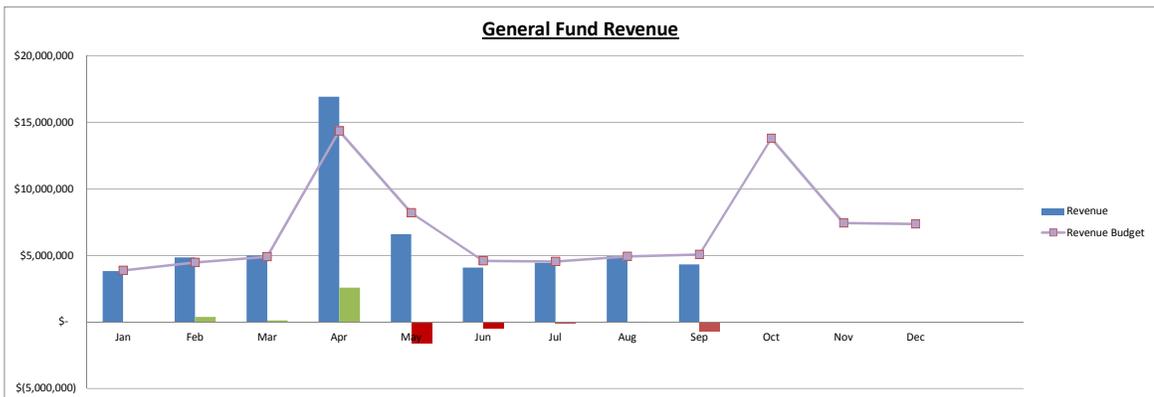
**Amendment Changes: \$400K Parks Capital, \$30K Treasurer Staff Increase, \$48,111K Parks Planning Position, \$78K to BR&R

Revenues High Points:

- ◆ **Sales Tax** - Trending higher than budget at the end of September by \$742,502
- ◆ **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 estimating \$330,000
- ◆ **District Court** - Adult probation and traffic infractions are trending much lower than budget.

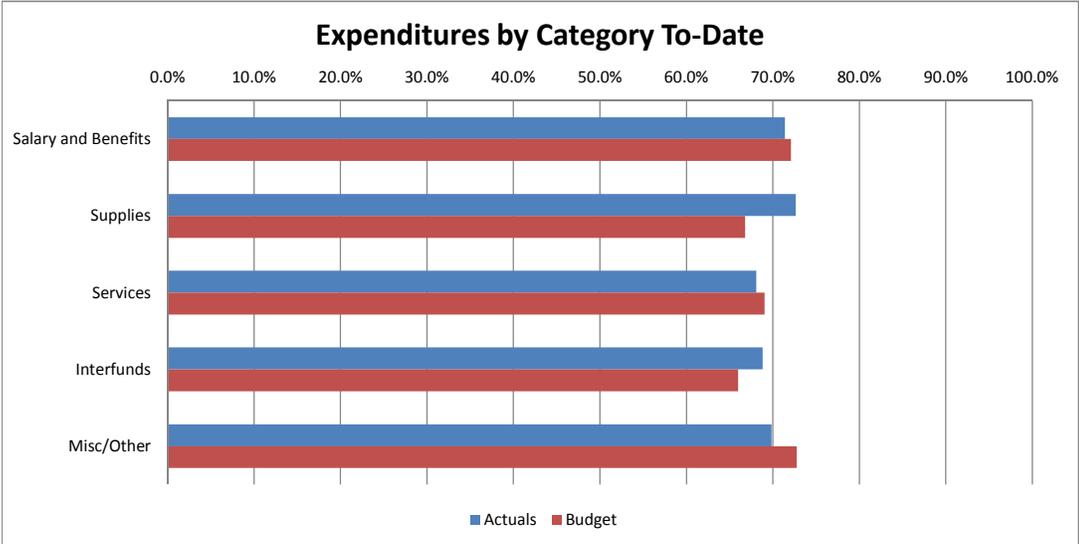
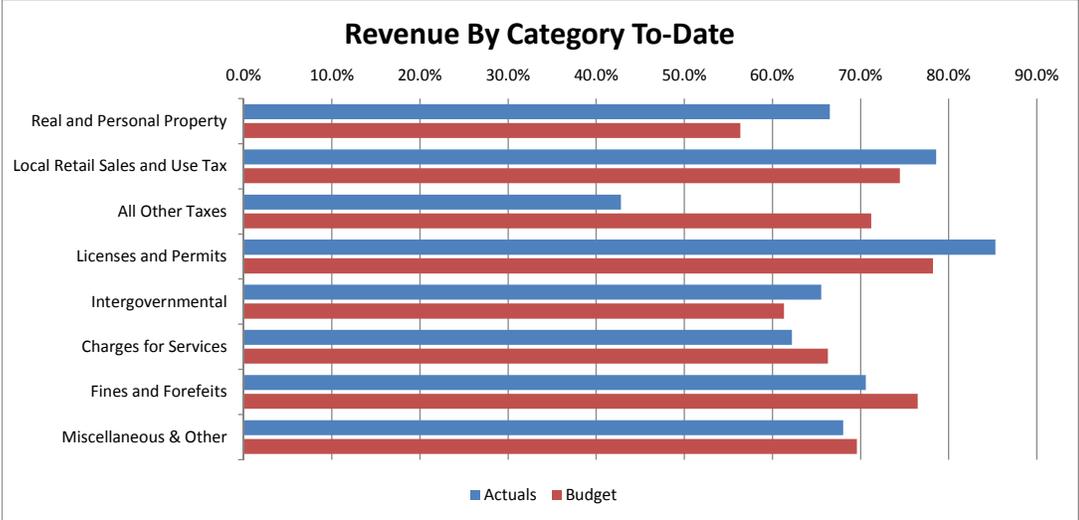
Expenditures High Points:

- ◆ **Salaries and Benefits** - There are currently 24 vacancies in the General Fund.
- ◆ **Coroner** - Approval to hire additional FTE to help with 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
Revenue						
Property Tax	\$ 29,664,000	0	\$ 29,664,000	\$ 19,734,815	\$ 29,801,364	\$ 137,364
Sales Tax	18,077,043	0	18,077,043	14,203,953	19,120,468	1,043,425
Other Tax	10,303,099	0	10,303,099	4,408,947	9,994,977	(308,122)
Licenses and Permits	170,125	0	170,125	145,130	183,506	13,381
Intergovernmental	8,690,627	5,132	8,695,759	5,700,146	8,164,784	(530,975)
Charges for Services	9,532,412	50,000	9,582,412	5,961,837	8,984,590	(597,822)
Fines and Forfeits	2,509,801	0	2,509,801	1,772,019	2,362,692	(147,109)
Misc/Other	4,242,472	231,159	4,473,631	3,043,093	4,209,782	(263,849)
Total Revenue	83,189,579	286,291	83,475,870	54,969,940	82,822,162	(653,708)
Expenditures						
Salaries and Benefits	56,562,004	185,720	56,747,724	40,514,356	55,771,516	\$ (976,208)
Supplies	2,065,771	63,689	2,129,460	1,546,995	2,082,660	(46,800)
Services	10,497,266	92,367	10,589,633	7,207,477	9,877,969	(711,664)
Interfund Charges	7,754,637	1,234	7,755,871	5,337,785	7,755,871	0
Misc/Other	6,309,901	499,392	6,809,293	4,756,869	6,807,951	(1,342)
Total Expenditures	83,189,579	842,402	84,031,981	59,363,481	82,295,966	(1,736,015)



2014 Kitsap County Budget Status Department/Offices

Revenues

	2014 Budget	2014 Forecast	Variance
01 - County Commissioners	\$55,000	\$50,845	\$ (4,155)
05 - Superior Courts	\$517,554	\$418,958	(98,596)
06 - District Courts	\$4,173,590	\$3,776,165	(397,425)
08 - Prosecutor	\$2,981,566	\$2,720,775	(260,791)
09 - Clerk	\$1,922,796	\$1,933,232	10,436
11 - Public Defense	\$200	\$12,467	12,267
15 - Assessor	\$450	\$349	(101)
16 - Auditor	\$2,314,020	\$2,036,482	(277,538)
17 - Coroner	\$79,600	\$87,238	7,638
18 - Treasurer	\$3,651,720	\$3,470,034	(181,686)
23 - Administrative Services	\$1,500	\$73	(1,427)
25 - General Admin. & Operations	\$57,494,807	\$58,524,708	1,029,901
27 - Facilities Maintenance	\$290,218	\$273,768	(16,450)
40 - Sheriff	\$2,868,424	\$2,720,907	(147,517)
41 - Jail	\$3,126,804	\$3,128,191	1,387
42 - Juvenile	\$2,223,106	\$2,012,181	(210,925)
50 - Parks	\$1,634,515	\$1,515,102	(119,413)
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	\$1,267,302	\$ (176,847)
05 - Superior Courts	\$2,860,915	\$2,626,723	(234,192)
06 - District Courts	\$2,674,421	\$2,586,927	(87,494)
08 - Prosecutor	\$8,727,352	\$8,512,424	(214,928)
09 - Clerk	\$3,140,278	\$2,954,251	(186,027)
11 - Public Defense	\$2,644,999	\$2,599,685	(45,314)
15 - Assessor	\$2,152,180	\$2,141,218	(10,962)
16 - Auditor	\$1,779,953	\$1,761,222	(18,731)
17 - Coroner	\$1,019,288	\$1,034,014	14,726
18 - Treasurer	\$909,499	\$877,684	(31,815)
23 - Administrative Services	\$767,082	\$729,112	(37,970)
25 - General Admin. & Operations	\$9,006,803	\$10,430,727	1,423,924**
27 - Facilities Maintenance	\$1,749,707	\$1,724,566	(25,141)
40 - Sheriff	\$19,316,363	\$18,375,974	(940,389)
41 - Jail	\$12,773,303	\$12,463,460	(309,843)
42 - Juvenile	\$7,454,915	\$6,876,889	(578,026)
50 - Parks	\$3,647,893	\$3,507,849	(140,044)
55 - Cooperative Extension	\$357,499	\$357,036	(463)
60 - Personnel & Human Resources	\$1,605,382	\$1,468,903	(136,479)

**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	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	
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	\$ 9,863,747
Cobra Payments from Retirees	\$ 27,955	\$ 13,995	\$ 14,138	\$ 14,124	\$ 10,317	\$ 11,497	\$ 11,572	\$ 11,572	\$ 11,572	\$ 126,743
Employee Charges	\$ 128,406	\$ 64,866	\$ 193,671	\$ 127,927	\$ 128,170	\$ 128,969	\$ 128,941	\$ 128,288	\$ 128,825	\$ 1,158,061
W2 pass-through reporting	\$ 193,643	\$ (529,946)	\$ 535,354	\$ -	\$ -	\$ (512,647)	\$ (1,536)	\$ 514,609	\$ 41	\$ 199,518
Other Misc Revenue	\$ 5,034	\$ 15,820	\$ 3,259	\$ 2,937	\$ 12,241	\$ 3,991	\$ 24,702	\$ 13,745	\$ 13,651	\$ 95,380
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	\$ 11,443,450
Transfers Out										
Administration Fee										
Group Health	\$ 37,741	\$ 38,368	\$ 37,883	\$ 74,407	\$ 36,843	\$ 36,915	\$ 36,843	\$ -	\$ 36,915	\$ 335,916
Premera	\$ 31,388	\$ 31,325	\$ 31,325	\$ 62,587	\$ 31,518	\$ 31,902	\$ 32,158	\$ 32,414	\$ -	\$ 284,617
Claims (by posting date)										
Group Health	\$ 561,760	\$ 328,995	\$ 640,816	\$ 315,054	\$ 538,058	\$ 420,876	\$ 354,336	\$ 629,980	\$ 465,277	\$ 4,255,153
Premera	\$ 500,351	\$ 544,323	\$ 441,343	\$ 463,857	\$ 484,780	\$ 495,256	\$ 436,876	\$ 483,250	\$ 380,276	\$ 4,230,312
Premiums										
Dental and Life	\$ 86,935	\$ 86,943	\$ 174,394	\$ 86,732	\$ 86,714	\$ 87,237	\$ 87,806	\$ -	\$ 175,400	\$ 872,162
Waive Medical Coverage Payments	\$ 7,037	\$ 11,427	\$ 10,796	\$ 10,846	\$ 10,946	\$ 10,455	\$ 10,905	\$ 10,840	\$ 11,050	\$ 94,302
Stop Loss Insurance	\$ 62,137	\$ 62,452	\$ 125,055	\$ 62,045	\$ 62,117	\$ -	\$ 125,146	\$ 62,483	\$ -	\$ 561,435
DiMartino - Benefits Consultant	\$ 5,104	\$ 6,885	\$ 6,885	\$ 4,893	\$ 12,130	\$ -	\$ 6,885	\$ 6,885	\$ 6,885	\$ 56,552
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	\$ 30,434
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	\$ 10,726,017
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	

***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	

Obligated Program Reserve Calculation - Based on actual costs to date

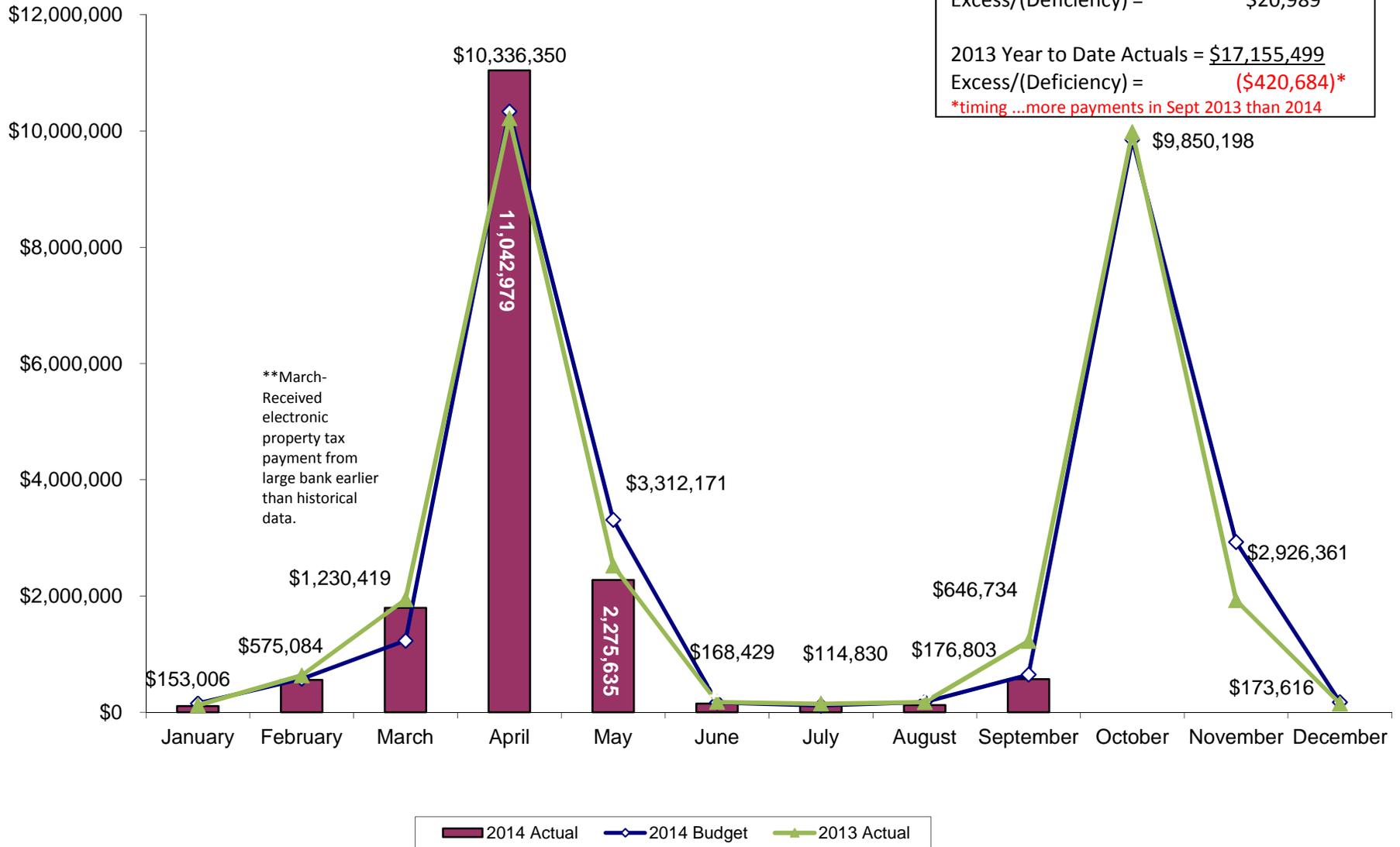
	Group Health	Premera	Total
Paid Claims - January through September 2014	\$ 4,255,153	\$ 4,230,312	\$ 8,485,465
Average Monthly Paid Claims (/ 9)	\$ 472,794.82	\$ 470,034.66	\$ 942,829
Fixed Costs - Admin Fees	\$ 335,916	\$ 284,617	\$ 620,533
Fixed Costs - Stop Loss			\$ 561,435
Average Monthly Fixed 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 200-100-040

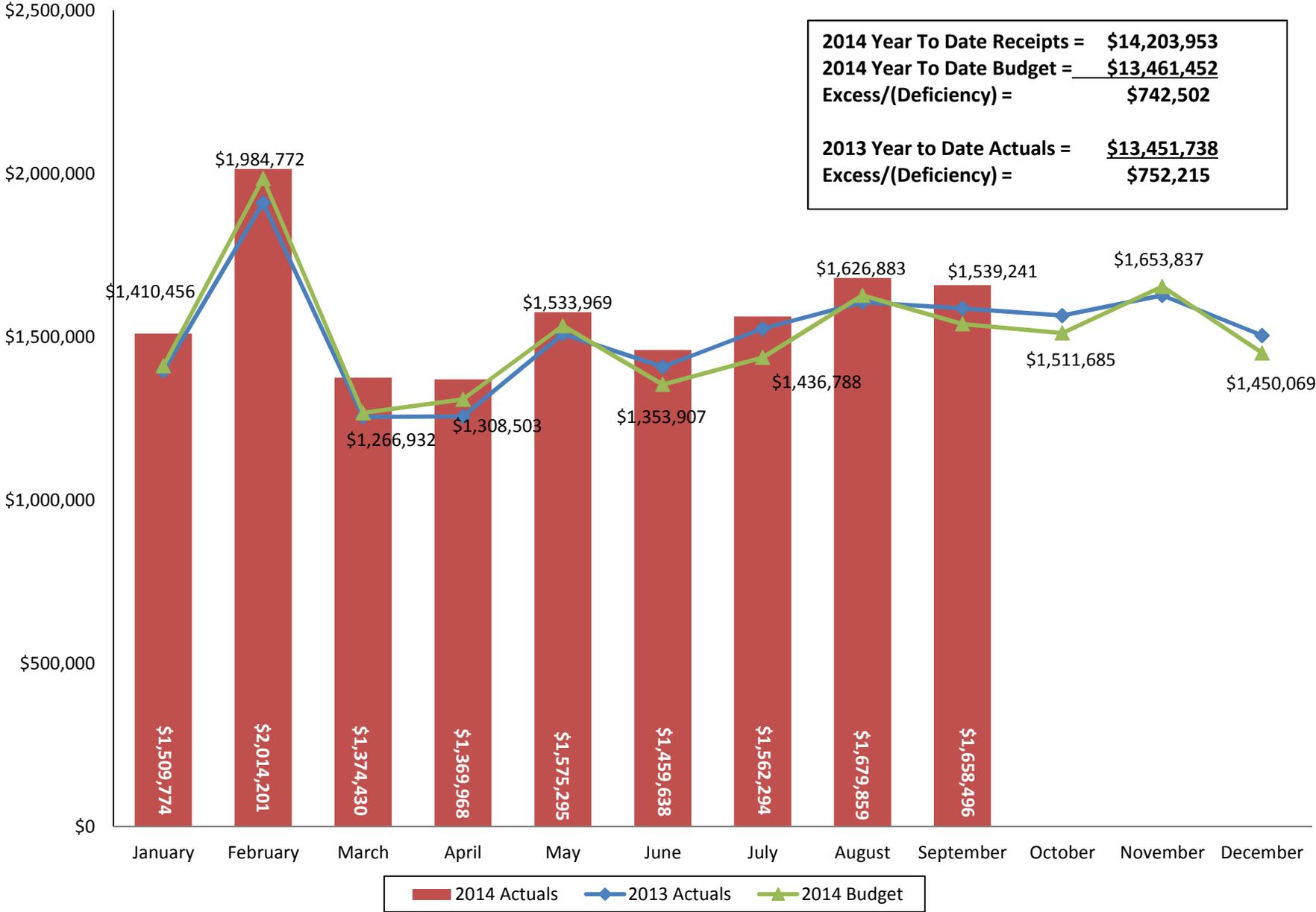
2014 Property Tax Revenue

2014 Year To Date Receipts = \$16,734,815
 2014 Year To Date Budget = \$16,713,826
 Excess/(Deficiency) = \$20,989

2013 Year to Date Actuals = \$17,155,499
 Excess/(Deficiency) = (\$420,684)*
 *timing ...more payments in Sept 2013 than 2014



2014 Retail Sales Tax



2014 Real Estate Excise Tax Revenue

