

**2015 Kitsap County Budget Status**  
(as of April 30, 2015)

	2015 Amended Budget	2015 Year-End Forecast	2015 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
<b>Appropriated Fund Balance**</b>	\$1,264,326	\$ 1,264,326		
<b>Revenues</b>	\$85,221,360	\$ 85,578,613	\$ 30,817,811	\$ <b>357,253</b>
<b>Subtotal</b>	\$86,485,686	\$ 86,842,939		
<b>Expenditures</b>	\$86,485,686	\$ 85,698,150	\$ 24,731,247	\$ <b>(787,536)</b>
<b>Balance</b>		\$ <b>1,144,789</b>		

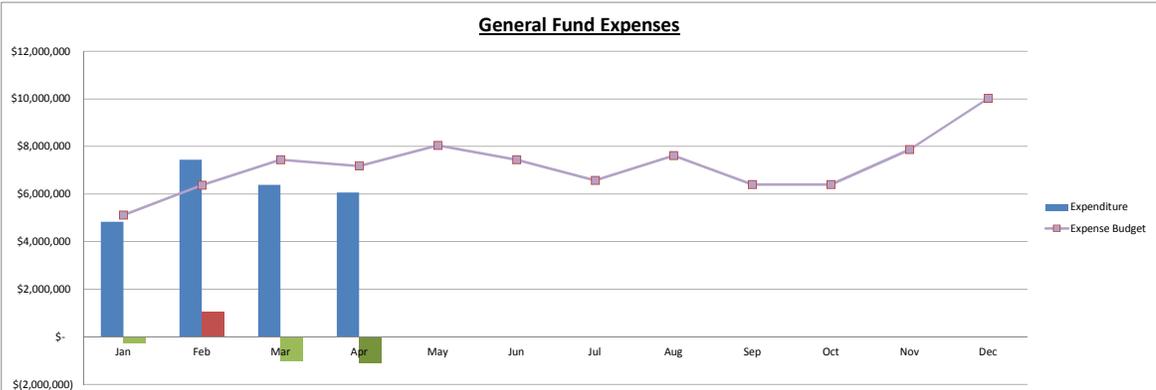
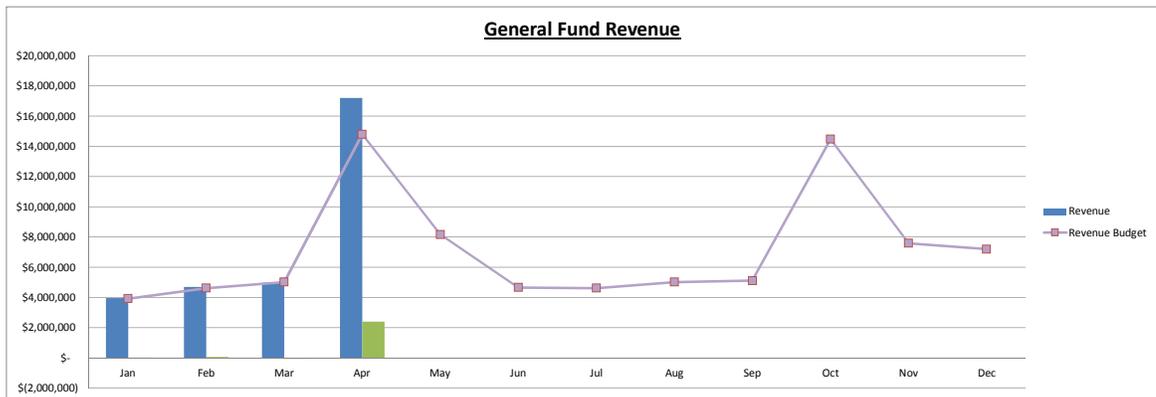
\*\*Funds approved for spending out of General Fund reserve

**Revenues High Points:**

- ◆ **Sales Tax** - Trending higher than budget at the end of April by \$648,700
- ◆ **District Court** - Traffic infractions and other Fines & Forfeitures trending below budget.
- ◆

**Expenditures High Points:**

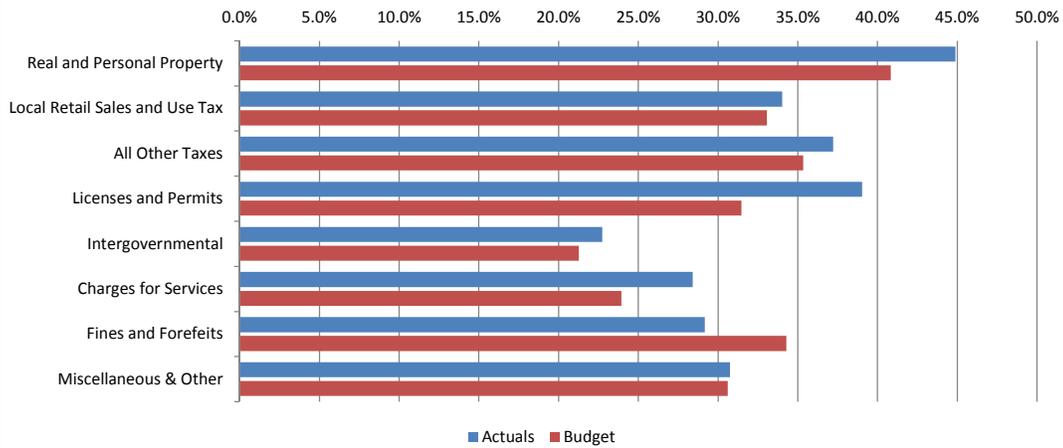
- ◆ **Salaries and Benefits** - There are currently 31 positions vacant in the General Fund.  
*Sup Crt = 2, Pros. = 2, Dist. Crt = 1, Clerk = 1, Public Def. = 2, General = 1, Sheriff = 8, Jail = 9, Juv. Det = 3, Parks = 2*
- ◆ **Sheriff and Jail** - Numerous vacant positions are driving significant underspending in salaries & benefits. It is unknown at this time if these vacancies will continue to be a factor throughout the remainder of the year.
- ◆ **Prosecutor** - A reorganization of the Prosecutor's staff is showing significant savings in salary and benefits.



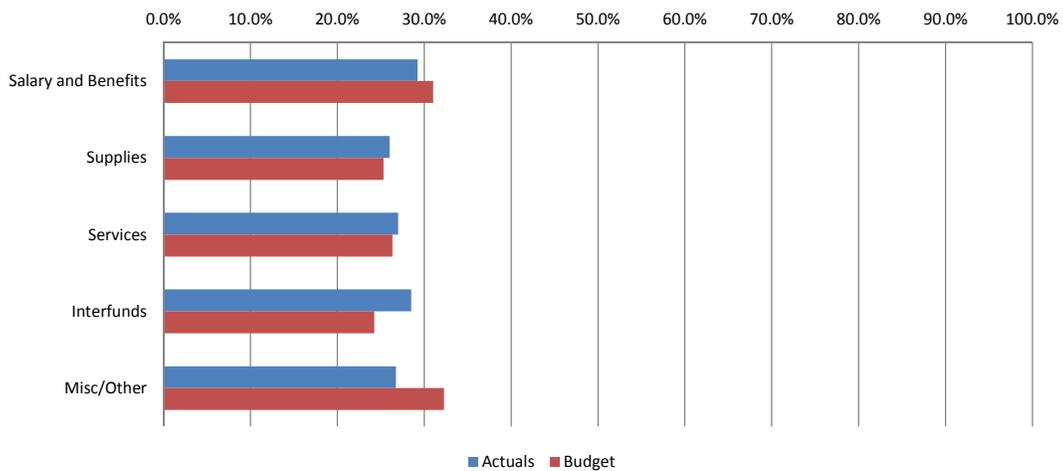
## 2015 Kitsap County Budget Status Categories

Object Account	2015 Adopted Budget	Budget Change 2015	2015 Adjusted Budget	YTD Actual 2015	2015 Forecast	Forecast to Budget
<b>Revenue</b>						
Property Tax	\$ 30,310,994	0	\$ 30,310,994	\$ 13,604,092	\$ 30,317,005	\$ 6,011
Sales Tax	19,304,870	0	19,304,870	6,566,664	19,953,570	648,700
Other Tax	10,241,934	0	10,241,934	3,812,508	10,338,437	96,503
Licenses and Permits	115,325	0	115,325	45,027	124,081	8,756
Intergovernmental	8,939,470	92,800	9,032,270	2,054,196	9,009,569	(22,701)
Charges for Services	9,065,867	8,780	9,074,647	2,577,902	9,096,828	22,181
Fines and Forfeits	2,425,979	0	2,425,979	707,820	2,198,459	(227,520)
Misc/Other	4,708,841	6,500	4,715,341	1,449,603	4,540,664	(174,677)
<b>Total Revenue</b>	<b>85,113,280</b>	<b>108,080</b>	<b>85,221,360</b>	<b>30,817,811</b>		<b>357,253</b>
<b>Expenditures</b>						
Salaries and Benefits	57,984,538	46,400	58,030,938	16,969,639	57,684,924	\$ (346,014)
Supplies	2,142,657	209,431	2,352,088	611,481	2,009,444	(342,644)
Services	10,336,596	180,980	10,517,576	2,838,661	10,217,784	(299,792)
Interfund Charges	8,194,312	(9,433)	8,184,879	2,332,236	8,184,879	0
Misc/Other	6,455,177	945,028	7,400,205	1,979,230	7,601,120	200,915
<b>Total Expenditures</b>	<b>85,113,280</b>	<b>1,372,406</b>	<b>86,485,686</b>	<b>24,731,247</b>		<b>(787,536)</b>

### Revenue By Category To-Date



### Expenditures by Category To-Date



## 2015 Kitsap County Budget Status Department/Offices

### Revenues

	2015 Budget	2015 Forecast	Variance
01 - County Commissioners	\$63,780	\$60,303	\$ (3,477)
05 - Superior Courts	\$542,053	\$555,026	12,973
06 - District Courts	\$3,942,151	\$3,658,970	(283,181)
08 - Prosecutor	\$2,996,425	\$2,939,651	(56,774)
09 - Clerk	\$1,901,444	\$2,072,906	146,462
11 - Public Defense	\$0	\$9,450	9,450
15 - Assessor	\$0	\$74	74
16 - Auditor	\$2,006,205	\$2,049,063	42,858
17 - Coroner	\$77,700	\$61,130	(16,570)
18 - Treasurer	\$3,377,170	\$3,564,478	137,308
23 - Administrative Services	\$0	\$72	72
25 - General Admin. & Operations	\$59,516,369	\$60,077,196	560,827
27 - Facilities Maintenance	\$287,418	\$292,840	5,422
40 - Sheriff	\$2,962,085	\$2,895,296	(66,789)
41 - Jail	\$3,343,609	\$3,127,121	(216,488)
42 - Juvenile	\$2,458,122	\$2,517,374	59,252
50 - Parks	\$1,591,829	\$1,542,663	(49,166)
55 - Cooperative Extension	\$105,000	\$105,000	0
60 - Personnel & Human Resources	\$50,000	\$50,000	0

### Expenditures

	2015 Budget	2015 Forecast	Variance
01 - County Commissioners	\$1,478,049	\$1,465,596	\$ (12,453)
05 - Superior Courts	\$3,009,578	\$2,939,401	(70,177)
06 - District Courts	\$2,728,592	\$2,673,471	(55,121)
08 - Prosecutor	\$9,022,596	\$8,528,157	(494,439)
09 - Clerk	\$3,277,270	\$3,247,629	(29,641)
11 - Public Defense	\$2,695,349	\$2,680,748	(14,601)
15 - Assessor	\$2,246,582	\$2,213,944	(32,638)
16 - Auditor	\$1,779,925	\$1,702,874	(77,051)
17 - Coroner	\$1,120,361	\$1,062,047	(58,314)
18 - Treasurer	\$956,462	\$925,031	(31,431)
23 - Administrative Services	\$791,742	\$783,047	(8,695)
25 - General Admin. & Operations	\$9,230,427	\$10,932,996	1,702,569 **
27 - Facilities Maintenance	\$1,798,258	\$1,799,667	1,409
40 - Sheriff	\$19,255,338	\$18,446,448	(808,890)
41 - Jail	\$13,287,842	\$12,674,523	(613,319)
42 - Juvenile	\$7,665,420	\$7,580,765	(84,655)
50 - Parks	\$4,186,754	\$4,129,730	(57,024)
55 - Cooperative Extension	\$386,392	\$378,946	(7,446)
60 - Personnel & Human Resources	\$1,568,749	\$1,533,129	(35,620)

**\*\*Reminder GA&O holds the Attrition Account for \$1,493,224**

## Benefit Bucket Fund - 2015

Month	January	February	March	April	Total to Date
<b>Beginning Fund Balance</b>	\$ 4,796,122	\$ 5,364,190	\$ 4,829,529	\$ 4,252,374	
<b>Transfers In</b>					
Department (County) Charges	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 4,488,315
Employee/COBRA Contributions	\$ 145,793	\$ 145,782	\$ 147,986	\$ 141,035	\$ 580,595
Provider RX Rebates	\$ -	\$ -	\$ -	\$ -	\$ -
W2 pass-through reporting	\$ 658,074	\$ (458,597)	\$ -	\$ (251)	\$ 199,226
Stop Loss Insurance Reimbursements	\$ 61,226	\$ -	\$ 47,588	\$ 23,728	\$ 132,542
Other Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Revenue</b>	<b>\$ 1,987,171</b>	<b>\$ 809,264</b>	<b>\$ 1,317,654</b>	<b>\$ 1,286,590</b>	<b>\$ 5,400,678</b>
<b>Transfers Out</b>					
Administration Fee					
Group Health	\$ 37,459	\$ 37,385	\$ 37,238	\$ 75,068	\$ 187,149
Premera	\$ 31,285	\$ 31,534	\$ 31,472	\$ 64,188	\$ 158,478
Claims (by posting date)					
Group Health	\$ 486,711	\$ 317,529	\$ 464,741	\$ 813,108	\$ 2,082,088
Premera	\$ 755,898	\$ 702,392	\$ 1,250,501	\$ 504,393	\$ 3,213,184
Premiums					
Dental and Life	\$ 86,472	\$ 86,943	\$ 87,268	\$ 87,676	\$ 348,359
Waive Medical Coverage Payments	\$ 6,115	\$ 11,425	\$ 11,225	\$ 11,625	\$ 40,390
Stop Loss Insurance	\$ -	\$ 140,014	\$ -	\$ 70,547	\$ 210,561
DiMartino - Benefits Consultant	\$ 7,023	\$ 5,256	\$ 4,909	\$ 7,023	\$ 24,211
Affordable Care Act Fees	\$ -	\$ 1,242	\$ -	\$ -	\$ 1,242
Salaries and Benefits (Benefits Analyst)	\$ 3,300	\$ 8,703	\$ 6,587	\$ 6,606	\$ 25,195
Other Misc Expenses***	\$ 4,841	\$ 1,503	\$ 869	\$ 2,123	\$ 9,335
<b>Subtotal Expenditures</b>	<b>\$ 1,419,102</b>	<b>\$ 1,343,925</b>	<b>\$ 1,894,809</b>	<b>\$ 1,642,356</b>	<b>\$ 6,300,192</b>
<b>Ending Fund Balance</b>	<b>\$ 5,364,190</b>	<b>\$ 4,829,529</b>	<b>\$ 4,252,374</b>	<b>\$ 3,896,608</b>	

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

<b>Obligated Program Reserves (see calculation below)</b>	\$ 5,401,348	\$ 5,401,348	\$ 5,401,348	\$ 5,401,348
<b>Net Unobligated Program Reserves</b>	\$ (37,158)	\$ (571,819)	\$ (1,148,974)	\$ (1,504,741)

### Obligated Program Reserve Calculation - Based on actual costs to date

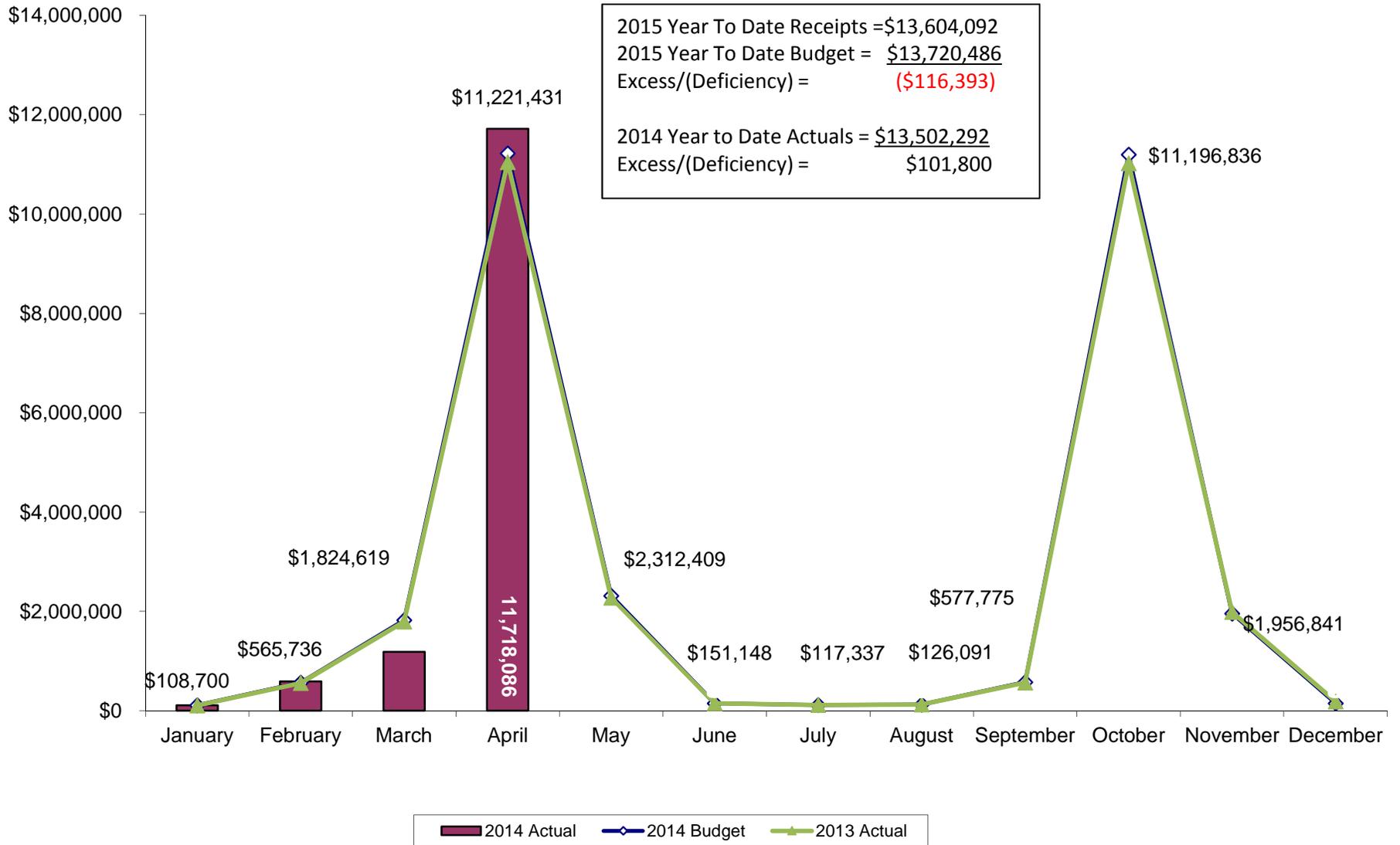
	Group Health	Premera	Total
Paid Claims - April 2015	\$ 2,082,088	\$ 3,213,184	\$ 5,295,272
<b>Average Monthly Paid Claims ( / 4)</b>	<b>\$ 520,522.00</b>	<b>\$ 803,296.02</b>	<b>\$ 1,323,818</b>
Fixed Costs - Admin Fees	\$ 187,149	\$ 158,478	\$ 345,628
Fixed Costs - Stop Loss			\$ 210,561
<b>Average Monthly Fixed Costs ( / 4)</b>			<b>\$ 139,047</b>
<b>Total Average Monthly Costs (claims + fixed)</b>			<b>\$ 1,462,865</b>
Total Average Weekly Costs ( x 12 / 52)			\$ 337,584
<b>16 Week Reserve Requirement ( x 16)</b>			<b>\$ 5,401,348</b>

**!!Please Note!!**

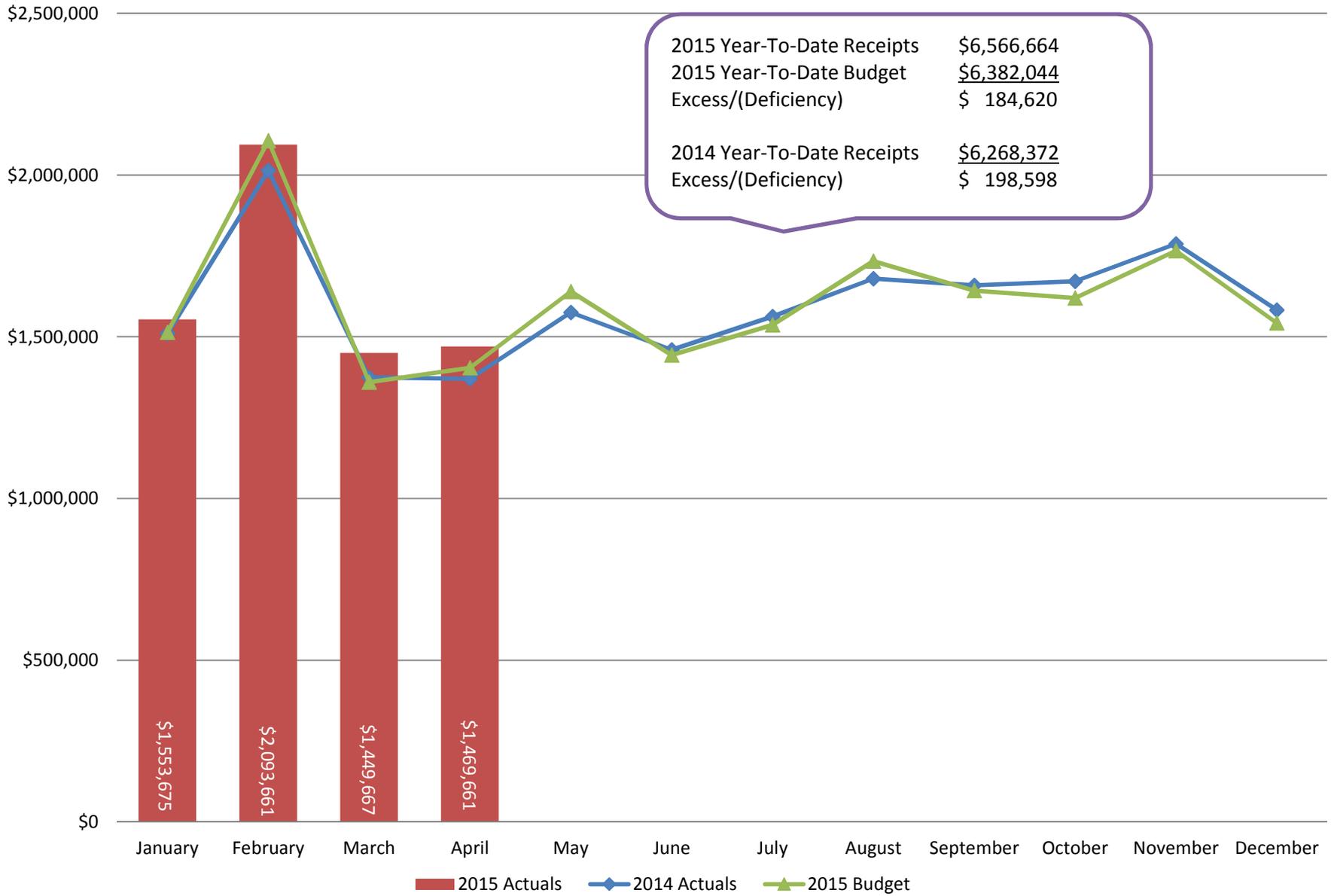
2014 reserve requirement equals \$4,191,241.

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

## 2015 Property Tax Revenue



## 2015 Sales Tax Revenue



### 2015 Real Estate Excise Tax Revenue

