

**2015 Kitsap County Budget Status**  
(as of August 31, 2015)

	2015 Amended Budget	2015 Year-End Forecast	2015 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
<b>Appropriated Fund Balance**</b>	\$2,049,969	\$ 4,812,477		
<b>Revenues</b>	\$85,282,632	\$ 86,321,832	\$ 53,149,375	\$ 1,039,200
<b>Subtotal</b>	\$87,332,601	\$ 91,134,309		
<b>Expenditures</b>	\$87,332,601	\$ 90,436,352	\$ 57,774,440	\$ 3,103,751
<b>Balance</b>		\$ 697,957		

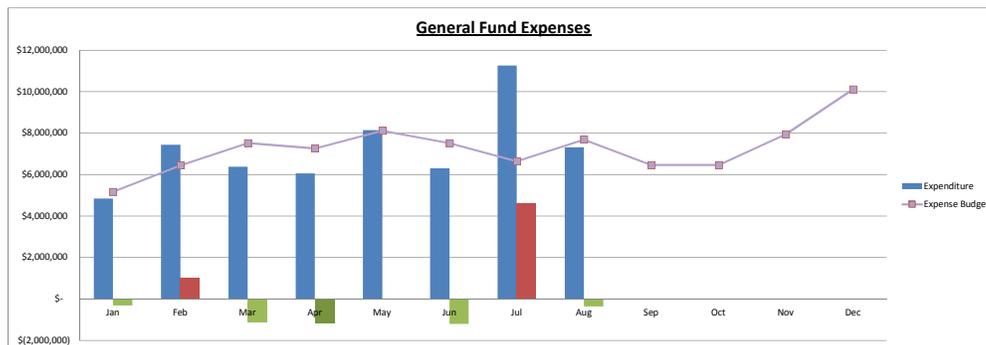
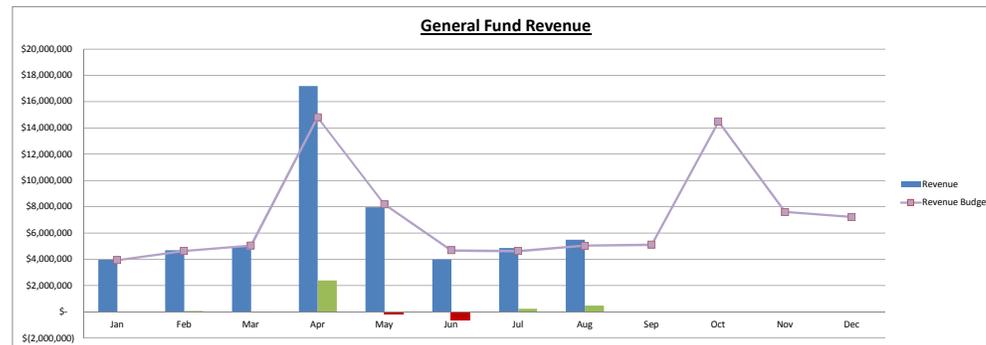
\*\*Funds approved for spending out of General Fund reserve

**Revenues High Points:**

- ◆ **Sales Tax** - Trending higher than budget at the end of August by \$810,444
- ◆ **District Court** - Traffic infractions, Adult probation and monitoring fees trending below budget.
- ◆ **Treasurer** - Penalties & Interest upturn in July continuing into August. Investment interest trend 17% over budget
- ◆ **Auditor** - Filings & recordings trending 8% higher and licensing fees 10% higher than budget.
- ◆ **Juvenile** - Tribal Bed Revenue is lower than budget

**Expenditures High Points:**

- ◆ **Salaries and Benefits** - There are currently 29 positions vacant in the General Fund.  
*Sup Crt = 1, Dist. Crt = 1, Pros. = 3, Clerk = 1, Auditor = 2, Admin Services = 1, Facilities = 3, Sheriff = 7, Jail = 9, Juv. Det = 1*
- ◆ **Sheriff and Jail** - Payout of retroactive portion of settled labor contract occurred in July's actuals. The estimated transfer from fund balance for both retroactive pay and increase 2015 is shown above. Actual budget amendment will take place in 4th quarter.
- ◆ **Jail** - Medical expenses down from budget. Medicare has stepped in to help pay certain billings.
- ◆ **Superior Court** - Increase due to increase of felony filings in Superior Court by Prosecuting Attorney. Services trending \$20,000 over Budget (Interpreter Costs)
- ◆ **Assessor**: Projected overage in mileage for \$13,600. Additional expense for Bainbridge Island
- ◆ **Public Defense** - Special legal services projected to go over budget by approximately \$350,000



## 2015 Kitsap County Budget Status Department/Offices

### Revenues

	2015 Budget	2015 Forecast	Variance
01 - County Commissioners	\$63,780	\$64,351	\$ 571
05 - Superior Courts	\$542,053	\$606,558	64,505
06 - District Courts	\$3,942,151	\$3,403,235	(538,916)
08 - Prosecutor	\$2,957,891	\$2,874,356	(83,535)
09 - Clerk	\$1,909,220	\$1,914,733	(19,487)
11 - Public Defense	\$0	\$61,852	61,852
15 - Assessor	\$0	\$45	45
16 - Auditor	\$2,006,205	\$2,177,173	170,968
17 - Coroner	\$77,700	\$81,128	3,428
18 - Treasurer	\$3,377,170	\$3,392,245	15,075
23 - Administrative Services	\$0	\$92	92
25 - General Admin. & Operations	\$59,516,369	\$60,815,310	1,298,941
27 - Facilities Maintenance	\$287,418	\$287,479	61
40 - Sheriff	\$3,023,115	\$3,023,748	633
41 - Jail	\$3,343,609	\$3,527,687	184,078
42 - Juvenile	\$2,458,122	\$2,379,541	(78,581)
50 - Parks	\$1,591,829	\$1,509,294	(82,535)
55 - Cooperative Extension	\$105,000	\$122,005	17,005
60 - Personnel & Human Resources	\$81,000	\$81,000	0

### Expenditures

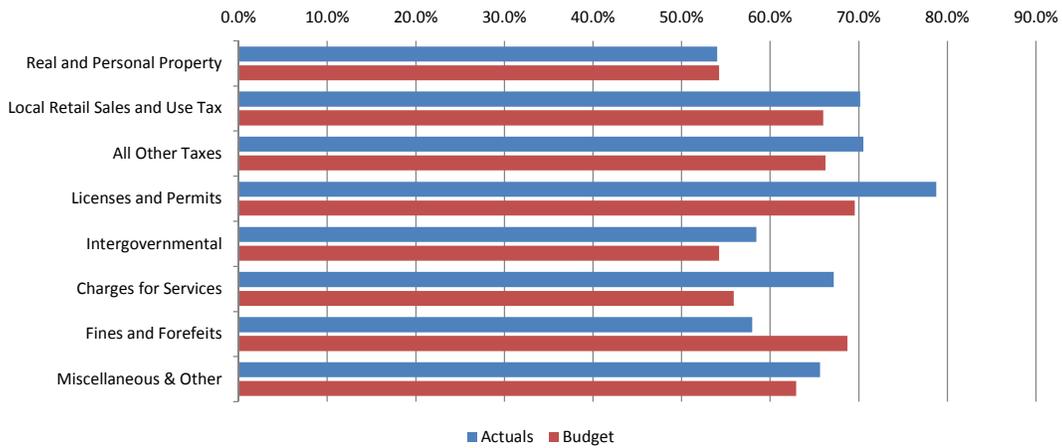
	2015 Budget	2015 Forecast	Variance
01 - County Commissioners	\$1,478,049	\$1,475,909	\$ (2,140)
05 - Superior Courts	\$3,009,578	\$3,022,438	<b>12,860</b>
06 - District Courts	\$2,728,592	\$2,694,984	(33,608)
08 - Prosecutor	\$9,022,596	\$8,622,596	(400,000)
09 - Clerk	\$3,277,270	\$3,206,481	(70,789)
11 - Public Defense	\$2,695,349	\$3,147,003	<b>451,654</b>
15 - Assessor	\$2,246,582	\$2,255,694	<b>9,112</b>
16 - Auditor	\$1,779,925	\$1,734,774	(45,151)
17 - Coroner	\$1,120,361	\$1,101,939	(18,422)
18 - Treasurer	\$956,462	\$925,132	(31,330)
23 - Administrative Services	\$791,742	\$766,776	(24,966)
25 - General Admin. & Operations	\$9,985,312	\$11,777,850	<b>1,792,538</b> **
27 - Facilities Maintenance	\$1,798,258	\$1,763,217	(35,041)
40 - Sheriff	\$19,316,368	\$20,945,519	<b>1,629,151</b>
41 - Jail	\$13,287,842	\$13,313,566	<b>25,724</b>
42 - Juvenile	\$7,665,420	\$7,611,839	(53,581)
50 - Parks	\$4,186,754	\$4,157,863	(28,891)
55 - Cooperative Extension	\$386,392	\$381,267	(5,125)
60 - Personnel & Human Resources	\$1,599,749	\$1,531,504	(68,245)

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

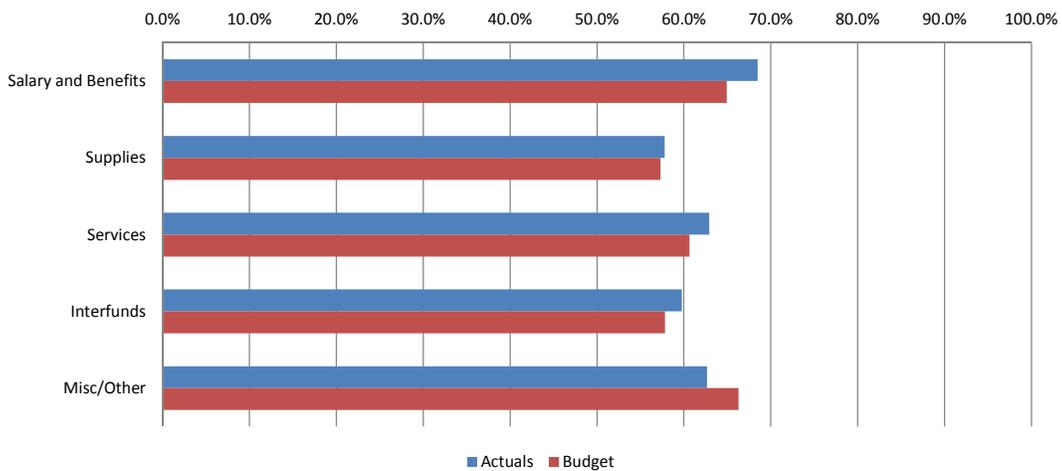
## 2015 Kitsap County Budget Status Categories

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	(30,758)	\$ 30,280,236	\$ 16,358,358	\$ 30,392,025	\$ 111,789
Sales Tax	19,304,870	0	19,304,870	13,545,485	20,587,177	1,282,307
Other Tax	10,241,934	0	10,241,934	7,221,133	10,205,092	(36,842)
Licenses and Permits	115,325	0	115,325	90,795	128,193	12,868
Intergovernmental	8,939,470	147,830	9,087,300	5,311,460	8,942,430	(144,870)
Charges for Services	9,065,867	8,780	9,074,647	6,096,610	8,999,795	(74,852)
Fines and Forfeits	2,425,979	0	2,425,979	1,406,212	2,157,318	(268,661)
Misc/Other	4,708,841	43,500	4,752,341	3,119,323	4,909,803	157,462
<b>Total Revenue</b>	<b>85,113,280</b>	<b>169,352</b>	<b>85,282,632</b>	<b>53,149,375</b>		<b>1,039,200</b>
<b>Expenditures</b>						
Salaries and Benefits	57,984,538	71,800	58,056,338	39,756,412	61,156,388	\$ 3,100,050
Supplies	2,142,657	260,061	2,402,718	1,388,033	2,142,382	(260,336)
Services	10,336,596	196,980	10,533,576	6,629,133	10,516,064	(17,512)
Interfund Charges	8,194,312	(9,433)	8,184,879	4,891,764	8,184,879	0
Misc/Other	6,455,177	1,699,913	8,155,090	5,109,098	8,136,639	(18,451)
<b>Total Expenditures</b>	<b>85,113,280</b>	<b>2,219,321</b>	<b>87,332,601</b>	<b>57,774,440</b>		<b>2,803,751</b>

### Revenue By Category To-Date



### Expenditures by Category To-Date



**Benefit Bucket Fund - 2015**

Month	January	February	March	April	May	June	July	August	Total to Date
<b>Beginning Fund Balance</b>	\$ 4,796,122	\$ 5,364,190	\$ 4,829,529	\$ 4,252,374	\$ 3,896,608	\$ 3,218,147	\$ 2,611,812	\$ 4,281,358	
<b>Transfers In</b>									
Department (County) Charges	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 8,976,631
Employee/COBRA Contributions	\$ 145,793	\$ 145,782	\$ 147,986	\$ 141,035	\$ 154,955	\$ 144,193	\$ 161,806	\$ 149,372	\$ 1,190,921
Provider RX Rebates	\$ -	\$ -	\$ -	\$ -	\$ 13,384	\$ -	\$ -	\$ 10,990	\$ 24,374
W2 pass-through reporting	\$ 658,074	\$ (458,597)	\$ -	\$ (251)	\$ (515,821)	\$ 5,624	\$ 513,843	\$ -	\$ 202,871
Stop Loss Insurance Reimbursements	\$ 61,226	\$ -	\$ 47,588	\$ 23,728	\$ 43,177	\$ 447,392	\$ 1,157,341	\$ 74,941	\$ 1,855,393
Other Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Revenue</b>	\$ 1,987,171	\$ 809,264	\$ 1,317,654	\$ 1,286,590	\$ 817,773	\$ 1,719,288	\$ 2,955,069	\$ 1,357,381	\$ 12,250,190
<b>Transfers Out</b>									
Administration Fee									
Group Health	\$ 37,459	\$ 37,385	\$ 37,238	\$ 75,068	\$ 37,904	\$ 37,832	\$ -	\$ 37,907	\$ 300,793
Premera	\$ 31,285	\$ 31,534	\$ 31,472	\$ 64,188	\$ 32,469	\$ 31,970	\$ -	\$ 32,095	\$ 255,012
Claims (by posting date)									
Group Health	\$ 486,711	\$ 317,529	\$ 464,741	\$ 813,108	\$ 625,451	\$ 341,914	\$ 437,300	\$ 431,370	\$ 3,918,123
Premera	\$ 755,898	\$ 702,392	\$ 1,250,501	\$ 504,393	\$ 539,851	\$ 1,705,239	\$ 744,784	\$ 1,917,032	\$ 8,120,090
Premiums									
Dental and Life	\$ 86,472	\$ 86,943	\$ 87,268	\$ 87,676	\$ 87,479	\$ 175,029	\$ -	\$ 88,019	\$ 698,886
Waive Medical Coverage Payments	\$ 6,115	\$ 11,425	\$ 11,225	\$ 11,625	\$ 11,775	\$ 11,525	\$ 11,575	\$ 11,515	\$ 86,780
Stop Loss Insurance	\$ -	\$ 140,014	\$ -	\$ 70,547	\$ 140,894	\$ -	\$ 70,530	\$ 70,504	\$ 492,488
DiMartino - Benefits Consultant	\$ 7,023	\$ 5,256	\$ 4,909	\$ 7,023	\$ 7,023	\$ 5,172	\$ 7,023	\$ 7,023	\$ 50,451
Affordable Care Act Fees	\$ -	\$ 1,242	\$ -	\$ -	\$ -	\$ 4,079	\$ 1,242	\$ -	\$ 6,563
Salaries and Benefits (Benefits Analyst)	\$ 3,300	\$ 8,703	\$ 6,587	\$ 6,606	\$ 9,898	\$ 6,604	\$ 6,702	\$ 6,698	\$ 55,097
Other Misc Expenses***	\$ 4,841	\$ 1,503	\$ 869	\$ 2,123	\$ 3,490	\$ 6,258	\$ 6,368	\$ 3,225	\$ 28,677
<b>Subtotal Expenditures</b>	\$ 1,419,102	\$ 1,343,925	\$ 1,894,809	\$ 1,642,356	\$ 1,496,234	\$ 2,325,623	\$ 1,285,523	\$ 2,605,388	\$ 14,012,960
<b>Ending Fund Balance</b>	\$ 5,364,190	\$ 4,829,529	\$ 4,252,374	\$ 3,896,608	\$ 3,218,147	\$ 2,611,812	\$ 4,281,358	\$ 3,033,351	

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

<b>Obligated Program Reserves (see calculation below)</b>	\$ 5,183,591	\$ 5,183,591	\$ 5,183,591	\$ 5,183,591	\$ 5,183,591	\$ 5,183,591	\$ 5,183,591	\$ 5,183,591
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<b>Net Unobligated Program Reserves</b>	\$180,599	(\$354,062)	(\$931,217)	(\$1,286,983)	(\$1,965,444)	(\$2,571,779)	(\$902,233)	(\$ 2,150,239)
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Obligated Program Reserve Calculation - Based on actual costs to date

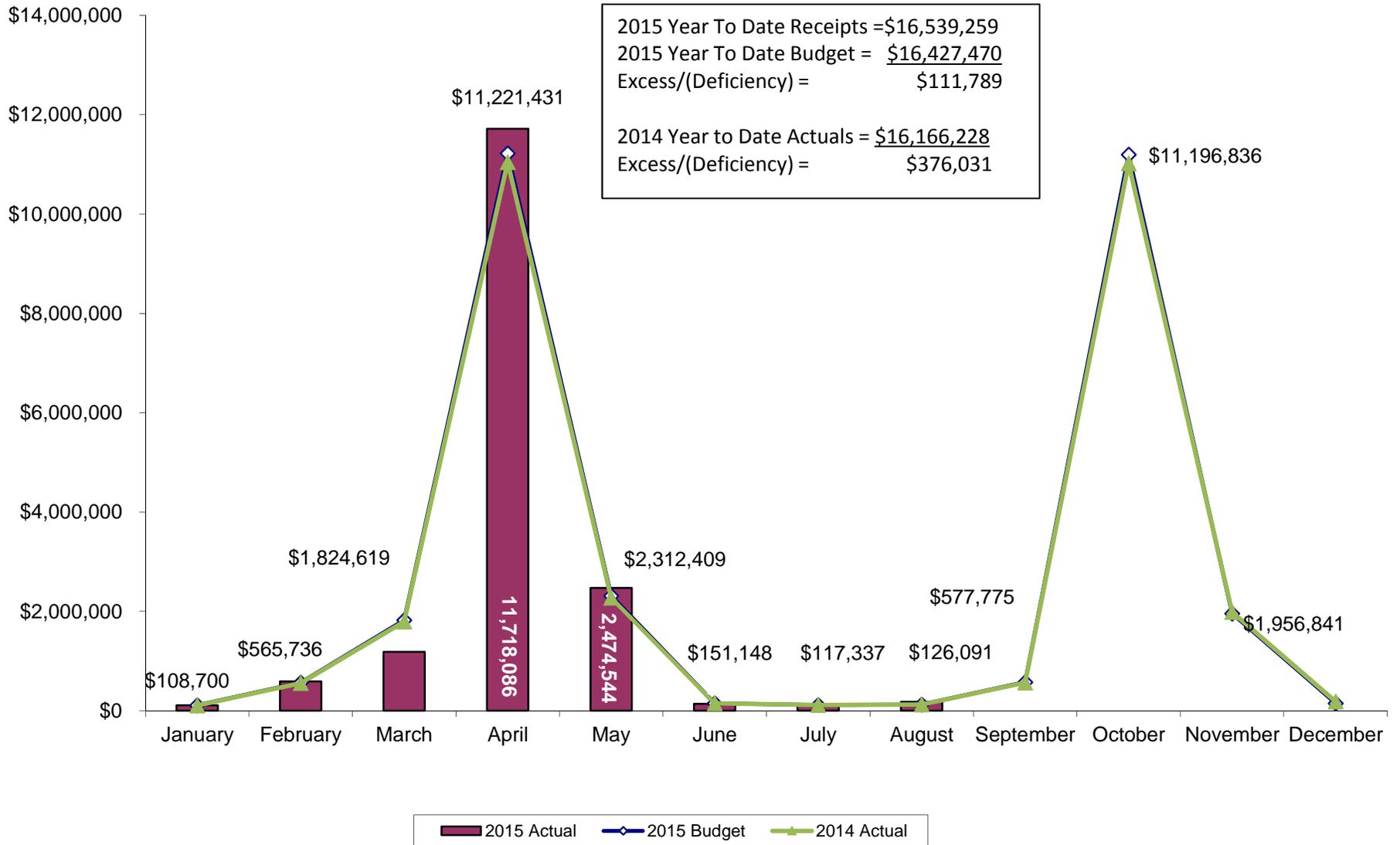
	Group Health	Premera	Total
Paid Claims - August 2015	\$ 3,918,123	\$ 8,120,090	\$ 12,038,213
Stop Loss Insurance Reimbursements			\$ 1,855,393
<b>Net Paid Claims - August 2015</b>			<b>\$ 10,182,820</b>
Fixed Costs - Admin Fees	\$ 300,793	\$ 255,012	\$ 555,805
Fixed Costs - Stop Loss			\$ 492,488
<b>Total Medical Plan Costs (Claims + Fixed) - June 2015</b>			<b>\$ 11,231,113</b>
<b>Total Average Monthly Costs (claims + fixed)</b>			<b>\$ 1,403,889.14</b>
Total Average Weekly Costs ( x 12 / 52)			\$ 323,974
16 Week Reserve Requirement ( x 16)			\$ 5,183,591

**!!Please Note!!**

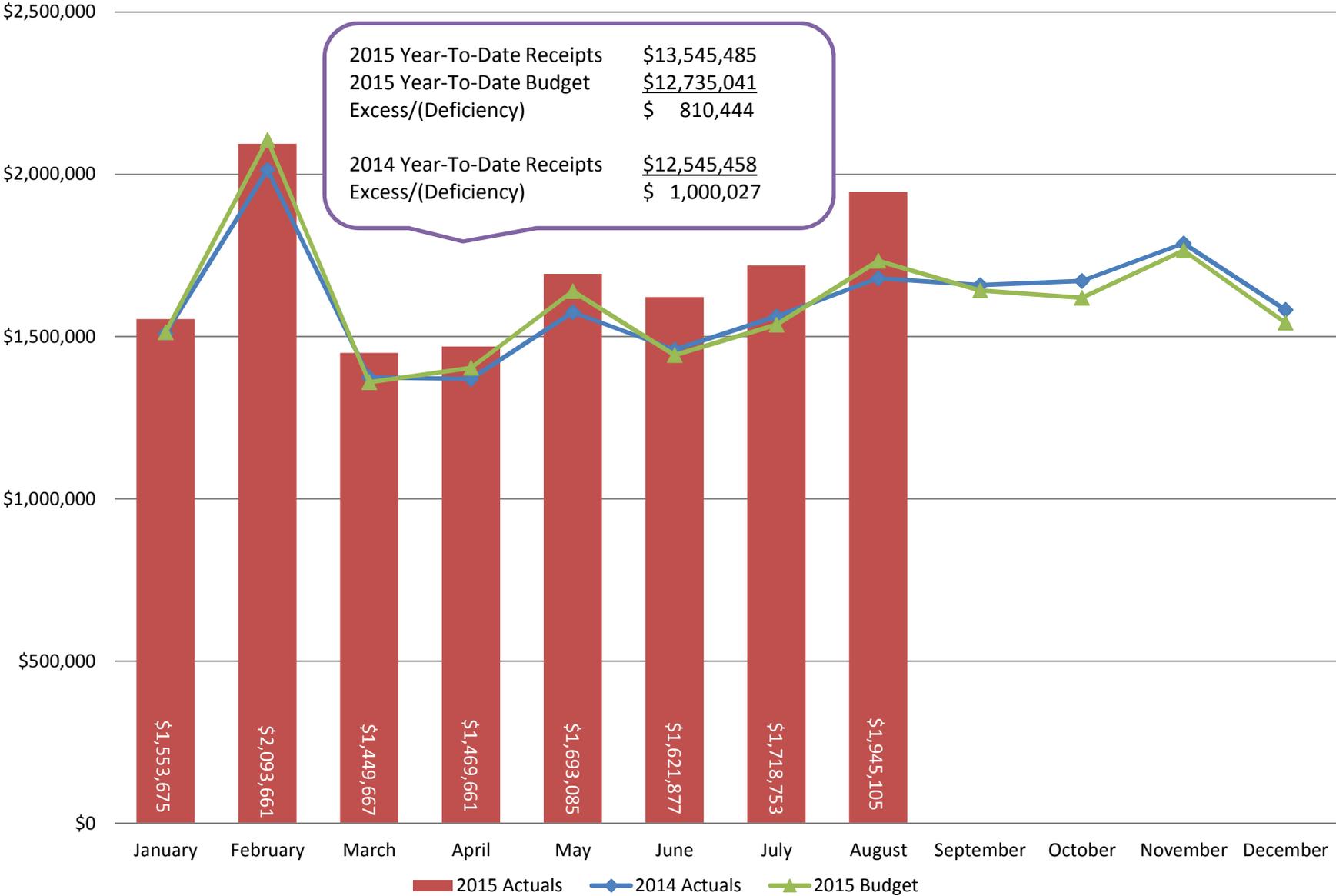
2014 reserve requirement equals \$4,191,241. This calculation **does not** include projected future stop loss reimbursements.

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

