

2015 Kitsap County Budget Status
(as of February 28, 2015)

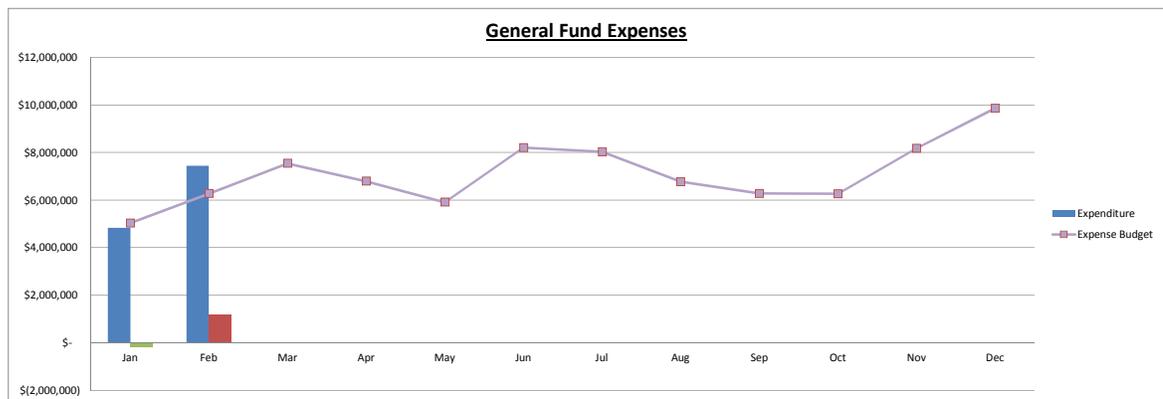
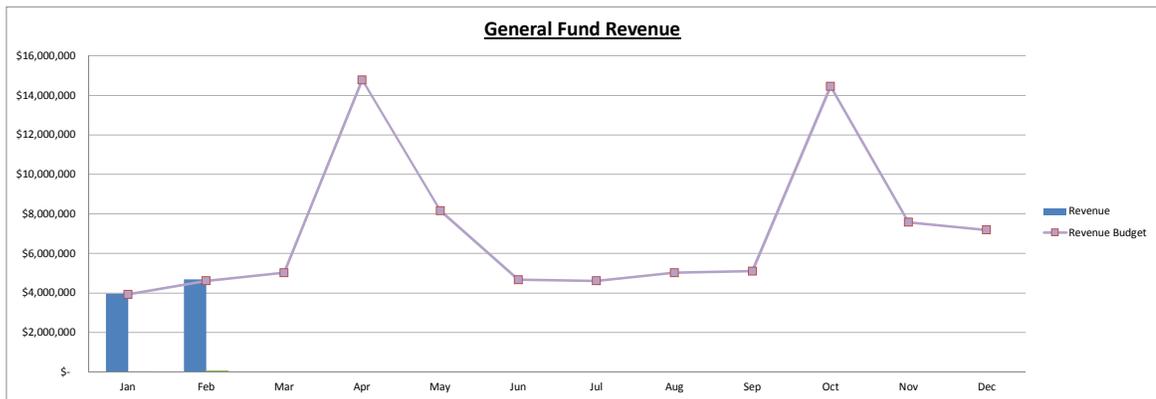
	2015 Budget	2015 Year-End Forecast	2015 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
Revenues	\$85,113,280		\$ 8,648,430	
Expenditures	\$85,113,280		\$ 12,285,407	
Balance		\$ (8,407,047)	\$ (3,636,977)	

Revenues High Points:

- ◆
- ◆
- ◆

Expenditures High Points:

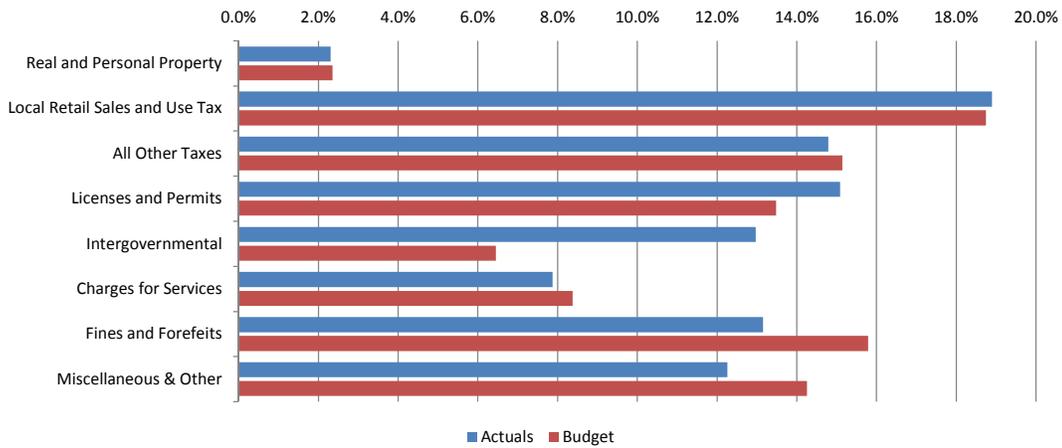
- ◆
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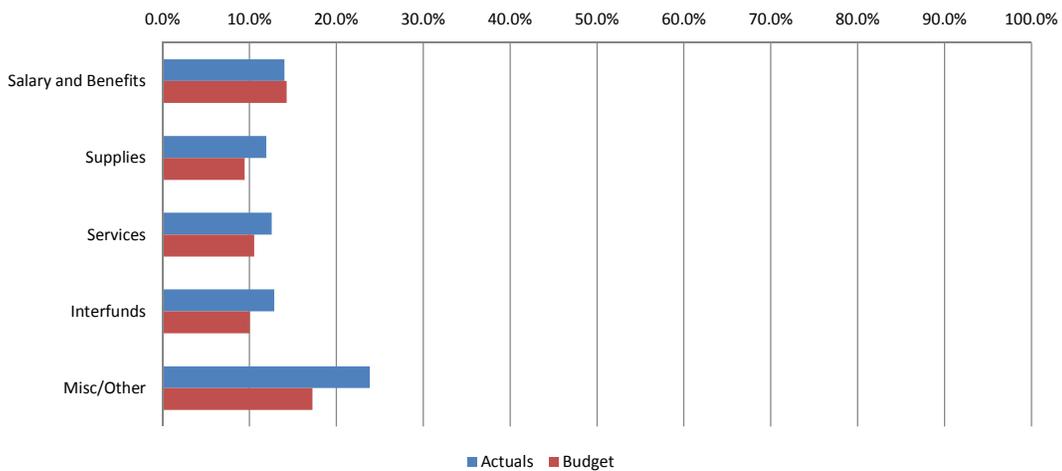
2015 Kitsap County Budget Status Categories

Object Account	2015 Adopted Budget	Budget Change 2015	2015 Adjusted Budget	YTD Actual 2015	2015 Forecast	Forecast to Budget
Revenue						
Property Tax	\$ 30,310,994	0	\$ 30,310,994	\$ 698,577		
Sales Tax	19,304,870	0	19,304,870	3,647,336		
Other Tax	10,241,934	0	10,241,934	1,515,289		
Licenses and Permits	115,325	0	115,325	17,403		
Intergovernmental	8,939,470	0	8,939,470	1,159,473		
Charges for Services	9,065,867	0	9,065,867	713,916		
Fines and Forfeits	2,425,979	0	2,425,979	319,029		
Misc/Other	4,708,841	0	4,708,841	577,407		
Total Revenue	85,113,280	0	85,113,280	8,648,430		
Expenditures						
Salaries and Benefits	57,984,538	0	57,984,538	8,134,934		
Supplies	2,142,657	(1,200)	2,141,457	255,758		
Services	10,336,596	1,200	10,337,796	1,299,967		
Interfund Charges	8,194,312	0	8,194,312	1,054,701		
Misc/Other	6,455,177	0	6,455,177	1,540,047		
Total Expenditures	85,113,280	0	85,113,280	12,285,407		

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	\$55,000		
05 - Superior Courts	\$542,053		
06 - District Courts	\$3,942,151		
08 - Prosecutor	\$2,996,425		
09 - Clerk	\$1,901,444		
11 - Public Defense	\$0		
15 - Assessor	\$0		
16 - Auditor	\$2,006,205		
17 - Coroner	\$77,700		
18 - Treasurer	\$3,377,170		
23 - Administrative Services	\$0		
25 - General Admin. & Operations	\$59,516,369		
27 - Facilities Maintenance	\$287,418		
40 - Sheriff	\$2,872,085		
41 - Jail	\$3,343,609		
42 - Juvenile	\$2,448,822		
50 - Parks	\$1,591,829		
55 - Cooperative Extension	\$105,000		
60 - Personnel & Human Resources	\$50,000		

Expenditures

	2015 Budget	2015 Forecast	Variance
01 - County Commissioners	\$1,469,269		
05 - Superior Courts	\$3,009,578		
06 - District Courts	\$2,728,592		
08 - Prosecutor	\$9,022,596		
09 - Clerk	\$3,186,143		
11 - Public Defense	\$2,695,349		
15 - Assessor	\$2,246,582		
16 - Auditor	\$1,779,925		
17 - Coroner	\$1,120,361		
18 - Treasurer	\$956,462		
23 - Administrative Services	\$791,742		
25 - General Admin. & Operations	\$8,432,868		**
27 - Facilities Maintenance	\$1,798,258		
40 - Sheriff	\$19,014,467		
41 - Jail	\$13,243,804		
42 - Juvenile	\$7,656,120		
50 - Parks	\$4,052,423		
55 - Cooperative Extension	\$386,392		
60 - Personnel & Human Resources	\$1,522,349		

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

Benefit Bucket Fund - 2015

Month	January	February	March	April	Total to Date
Beginning Fund Balance	\$ 4,773,473	\$ 5,341,541	\$ 4,806,880	\$ 4,806,880	
Transfers In					
Department (County) Charges	\$ 1,122,079	\$ 1,122,079			\$ 2,244,158
Employee/COBRA Contributions	\$ 145,793	\$ 145,782			\$ 291,574
Provider RX Rebates	\$ -	\$ -			\$ -
W2 pass-through reporting	\$ 658,074	\$ (458,597)			\$ 199,477
Stop Loss Insurance Reimbursements	\$ 61,226	\$ -			\$ 61,226
Other Misc Revenue	\$ -	\$ -			\$ -
Subtotal Revenue	\$ 1,987,171	\$ 809,264	\$ -	\$ -	\$ 2,796,435
Transfers Out					
Administration Fee					
Group Health	\$ 37,459	\$ 37,385			\$ 74,844
Premera	\$ 31,285	\$ 31,534			\$ 62,819
Claims (by posting date)					
Group Health	\$ 486,711	\$ 317,529			\$ 804,239
Premera	\$ 755,898	\$ 702,392			\$ 1,458,290
Premiums					
Dental and Life	\$ 86,472	\$ 86,943			\$ 173,414
Waive Medical Coverage Payments	\$ 6,115	\$ 11,425			\$ 17,540
Stop Loss Insurance	\$ -	\$ 140,014			\$ 140,014
DiMartino - Benefits Consultant	\$ 7,023	\$ 5,256			\$ 12,279
Affordable Care Act Fees	\$ -	\$ 1,242			\$ 1,242
Salaries and Benefits (Benefits Analyst)	\$ 3,300	\$ 8,703			\$ 12,002
Other Misc Expenses***	\$ 4,841	\$ 1,503			\$ 6,344
Subtotal Expenditures	\$ 1,419,102	\$ 1,343,925	\$ -	\$ -	\$ 2,763,027
Ending Fund Balance	\$ 5,341,541	\$ 4,806,880	\$ 4,806,880	\$ 4,806,880	

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

Obligated Program Reserves (see calculation below)	\$ 4,689,611	\$ 4,689,611	\$ 4,689,611	\$ 4,689,611
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Net Unobligated Program Reserves	\$ 651,930	\$ 117,269	\$ 117,269	\$ 117,269
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Obligated Program Reserve Calculation - Based on actual costs to date

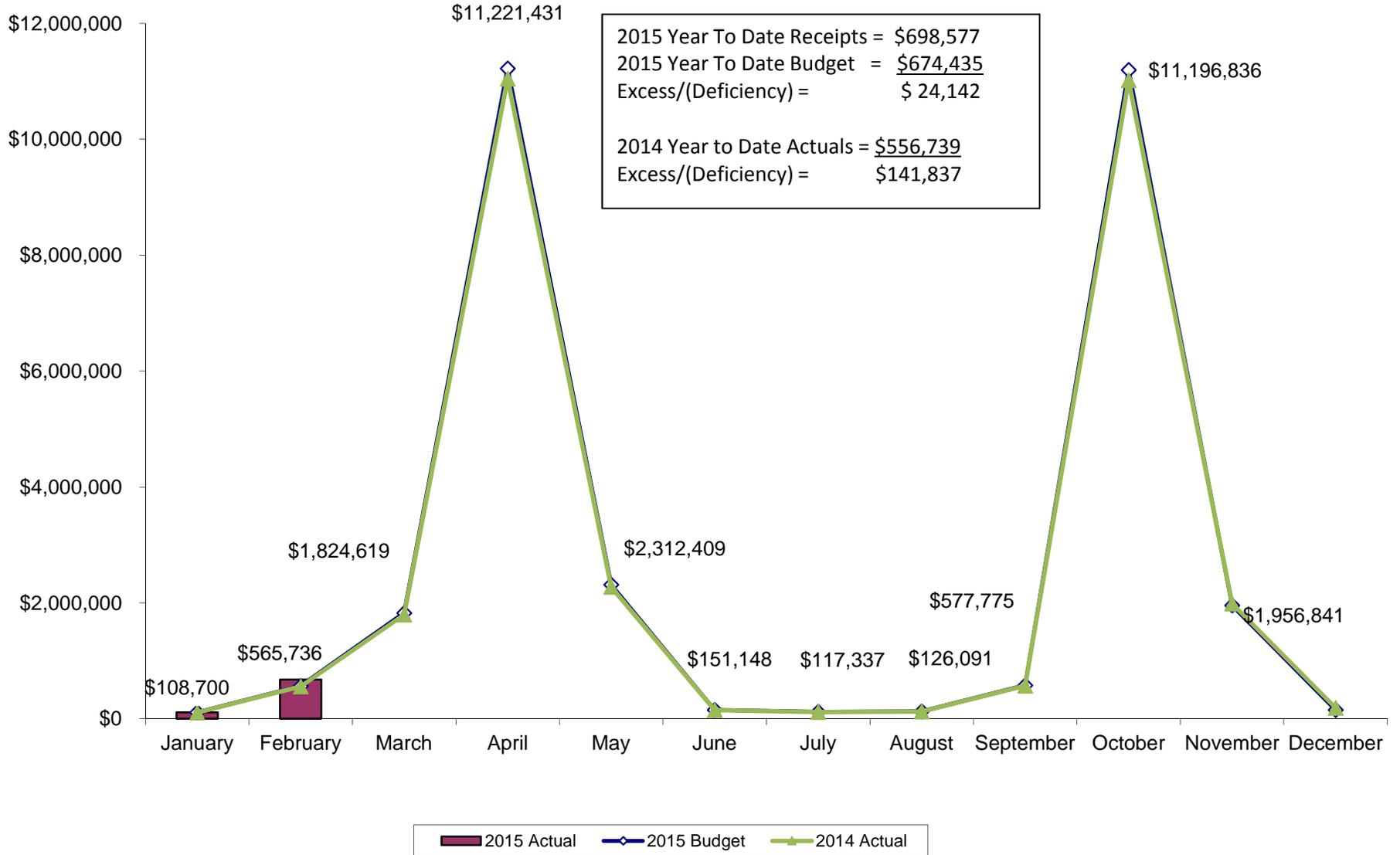
	Group Health	Premera	Total
Paid Claims - February 2015	\$ 804,239	\$ 1,458,290	\$ 2,262,530
Average Monthly Paid Claims (/ 2)	\$ 402,119.66	\$ 729,145.20	\$ 1,131,265
Fixed Costs - Admin Fees	\$ 74,844	\$ 62,819	\$ 137,662
Fixed Costs - Stop Loss			\$ 140,014
Average Monthly Fixed Costs (/ 2)			\$ 138,838
Total Average Monthly Costs (claims + fixed)			\$ 1,270,103
Total Average Weekly Costs (x 12 / 52)			\$ 293,101
16 Week Reserve Requirement (x 16)			\$ 4,689,611

!!Please Note!!

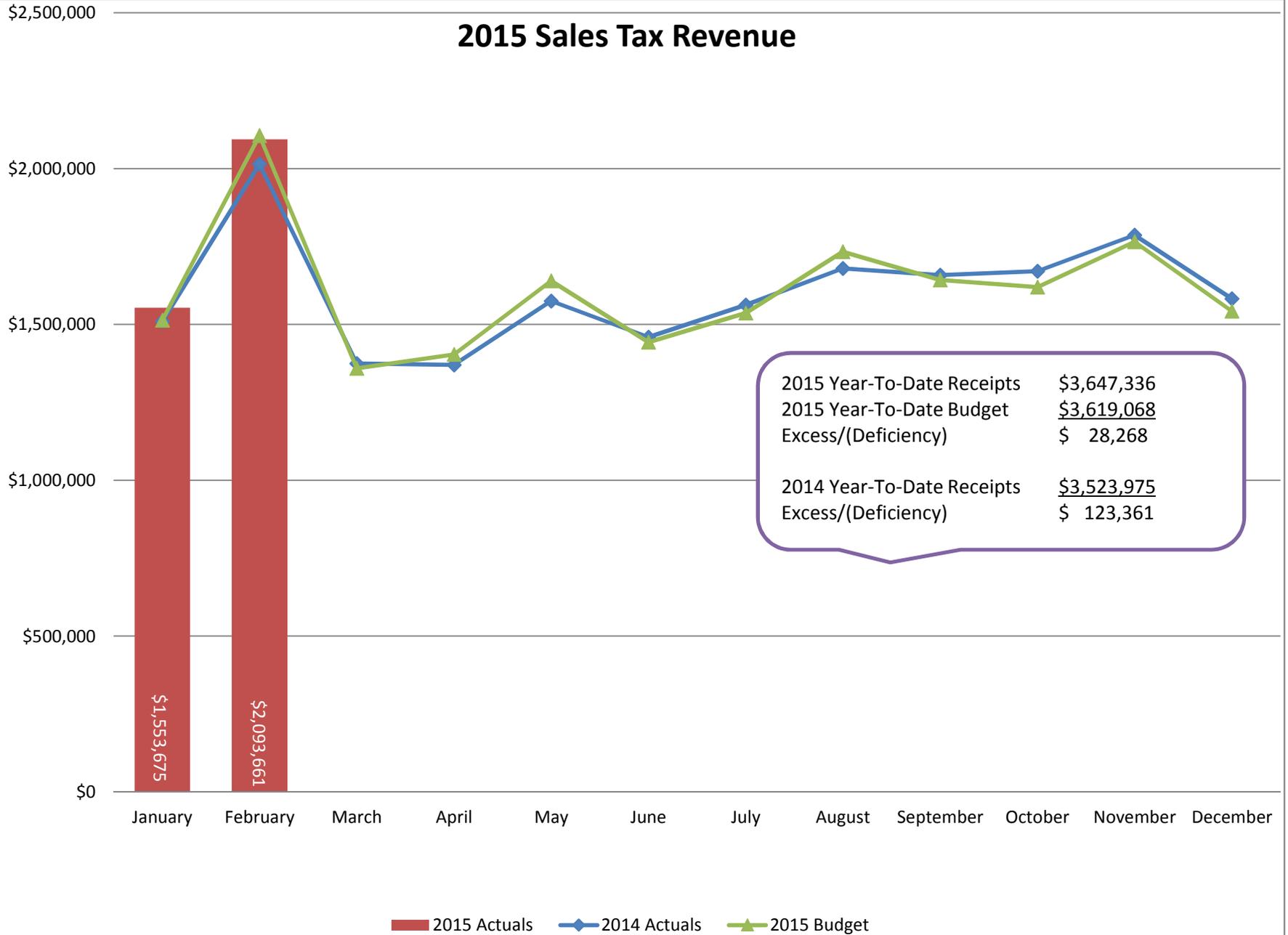
2014 reserve requirement equals \$4,191,241.

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

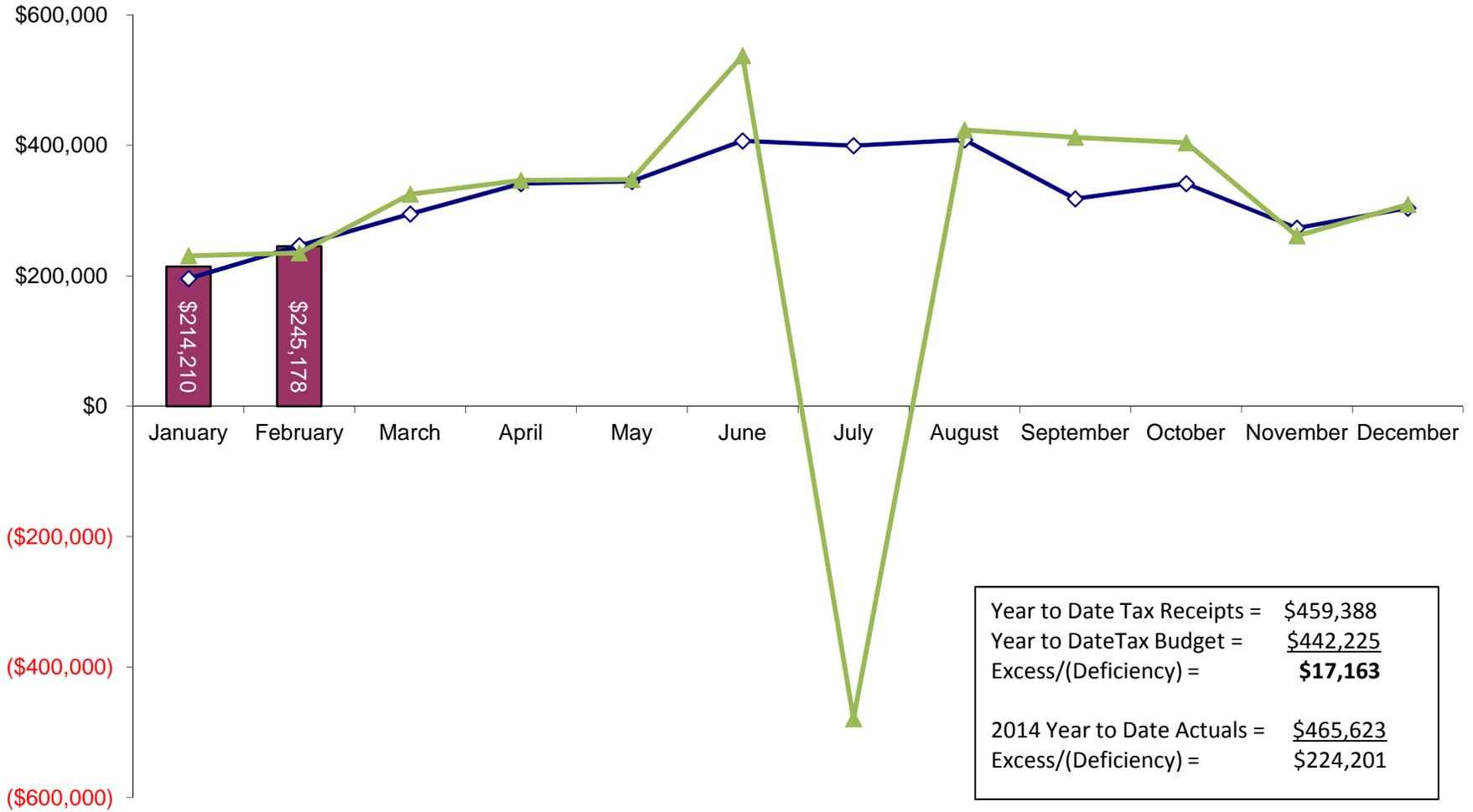
2015 Property Tax Revenue



2015 Sales Tax Revenue



2015 Real Estate Excise Tax Revenue



■ 2015 Actual
 ◆ 2015 Budget
 ▲ 2014 Actual