

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

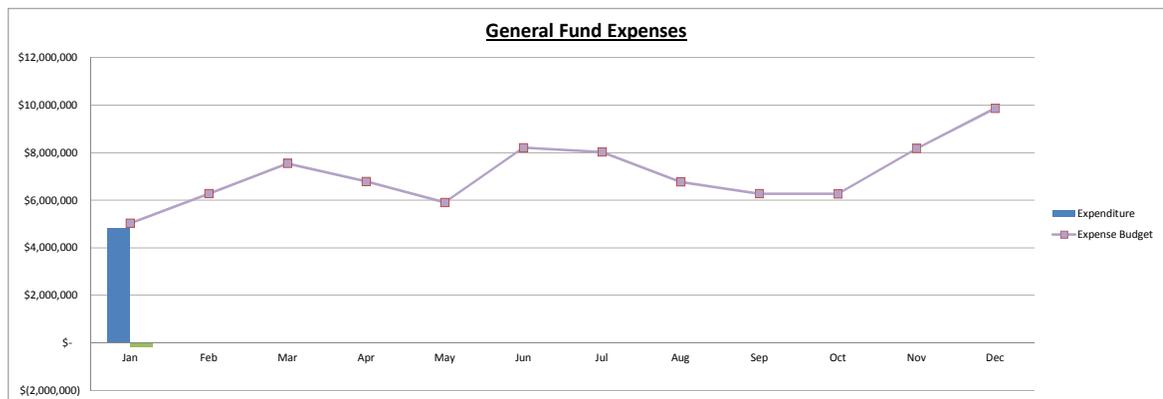
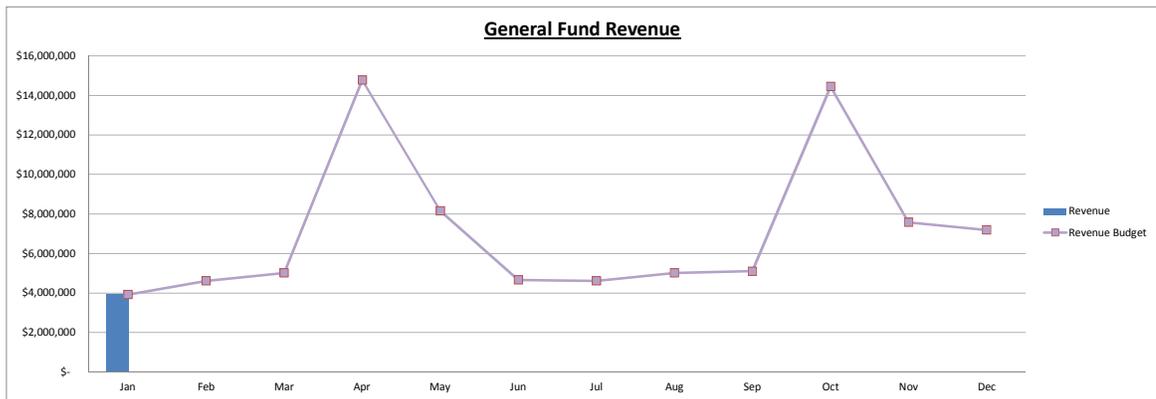
	2015 Budget	2015 Year-End Forecast	2015 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
<b>Revenues</b>	\$85,113,280		\$ 3,956,677	
<b>Expenditures</b>	\$85,113,280		\$ 4,839,957	
<b>Balance</b>			\$ (883,280)	

**Revenues High Points:**

- ◆ **Sales Tax** - Trending higher than budget at the end of January by \$514,036
- ◆
- ◆

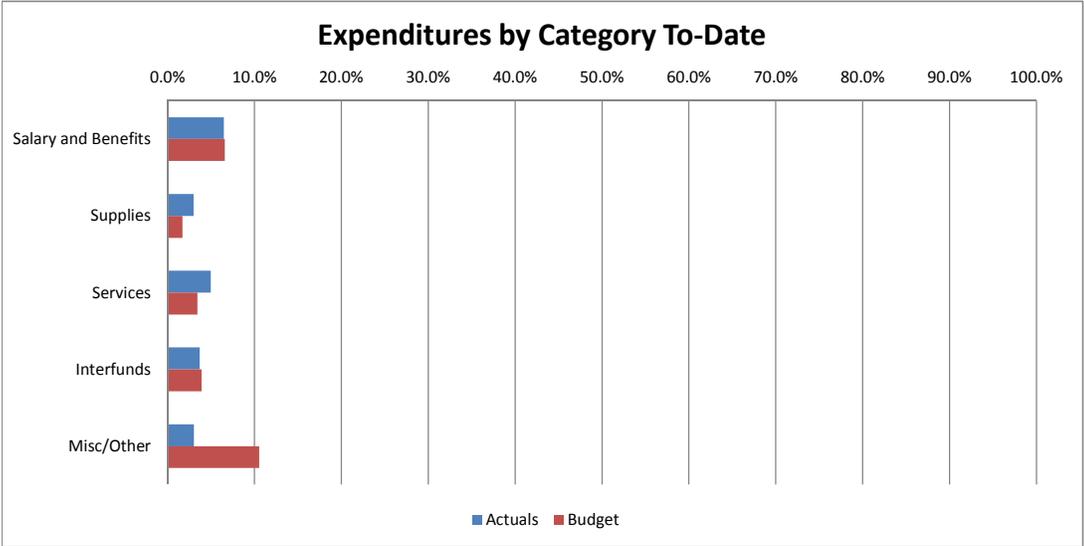
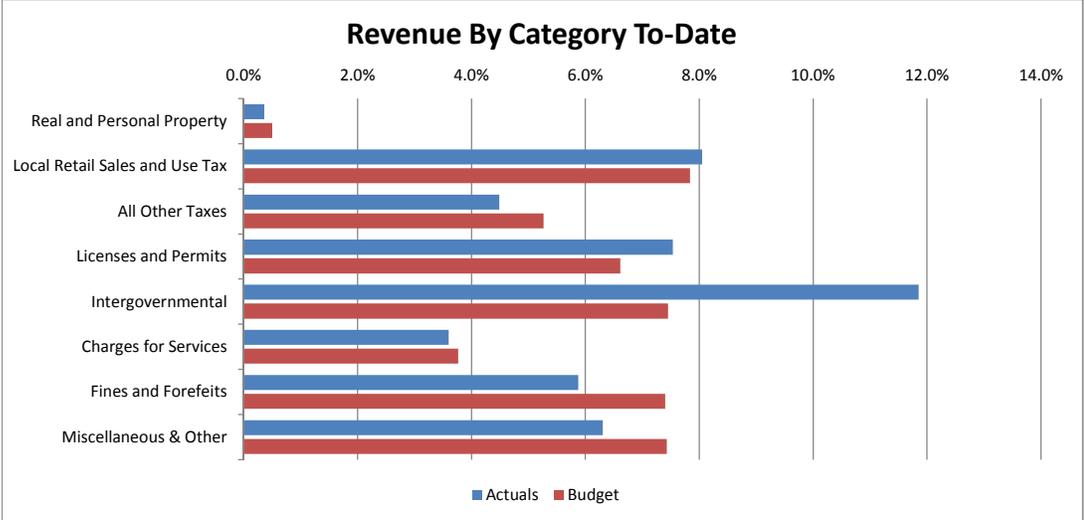
**Expenditures High Points:**

- ◆ **Salaries and Benefits** - There are currently 30 vacancies in the General Fund.
- ◆
- ◆
- ◆



# 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	\$ 109,547		
Sales Tax	19,304,870	0	19,304,870	1,553,675		
Other Tax	10,241,934	0	10,241,934	459,560		
Licenses and Permits	115,325	0	115,325	8,688		
Intergovernmental	8,939,470	0	8,939,470	1,059,353		
Charges for Services	9,065,867	0	9,065,867	326,357		
Fines and Forfeits	2,425,979	0	2,425,979	142,519		
Misc/Other	4,708,841	0	4,708,841	296,978		
<b>Total Revenue</b>	<b>85,113,280</b>	<b>0</b>	<b>85,113,280</b>	<b>3,956,677</b>		
<b>Expenditures</b>						
Salaries and Benefits	57,984,538	0	57,984,538	3,763,084		
Supplies	2,142,657	0	2,142,657	64,067		
Services	10,336,596	0	10,336,596	515,472		
Interfund Charges	8,194,312	0	8,194,312	302,251		
Misc/Other	6,455,177	0	6,455,177	195,083		
<b>Total Expenditures</b>	<b>85,113,280</b>	<b>0</b>	<b>85,113,280</b>	<b>4,839,957</b>		



## 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
<b>Beginning Fund Balance</b>	\$ 4,773,473	\$ 4,551,180	\$ 4,551,180	\$ 4,551,180	
<b>Transfers In</b>					
Department (County) Charges	\$ 1,122,079				\$ 1,122,079
Cobra Payments from Retirees	\$ -				\$ -
Employee Charges	\$ 135,223				\$ 135,223
Provider RX Rebates	\$ -				\$ -
W2 pass-through reporting	\$ -				\$ -
Other Misc Revenue	\$ -				\$ -
<b>Subtotal Revenue</b>	\$ 1,257,302	\$ -	\$ -	\$ -	\$ 1,257,302
<b>Transfers Out</b>					
Administration Fee					
Group Health	\$ 37,459				\$ 37,459
Premera	\$ 31,285				\$ 31,285
Claims (by posting date)	\$ -				\$ -
Group Health	\$ 486,711				\$ 486,711
Premera	\$ 755,898				\$ 755,898
Premiums	\$ -				\$ -
Dental and Life	\$ 86,472				\$ 86,472
Waive Medical Coverage Payments	\$ -				\$ -
Stop Loss Insurance	\$ 69,907				\$ 69,907
	\$ -				\$ -
DiMartino - Benefits Consultant	\$ 7,023				\$ 7,023
Affordable Care Act Fees	\$ -				\$ -
Salaries and Benefits (Benefits Analyst)	\$ -				\$ -
Other Misc Expenses***	\$ 4,841				\$ 4,841
<b>Subtotal Expenditures</b>	\$ 1,479,595	\$ -	\$ -	\$ -	\$ 1,479,595
<b>Ending Fund Balance</b>	\$ 4,551,180	\$ 4,551,180	\$ 4,551,180	\$ 4,551,180	

**!!Please Note!!**

January figures are preliminary and will change due to accounting methodology updates by the Auditor's office.

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

<b>Obligated Program Reserves (see calculation below)</b>	\$ 5,100,037	\$ 5,100,037	\$ 5,100,037	\$ 5,100,037
<b>Net Unobligated Program Reserves</b>	\$ (548,857)	\$ (548,857)	\$ (548,857)	\$ (548,857)

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

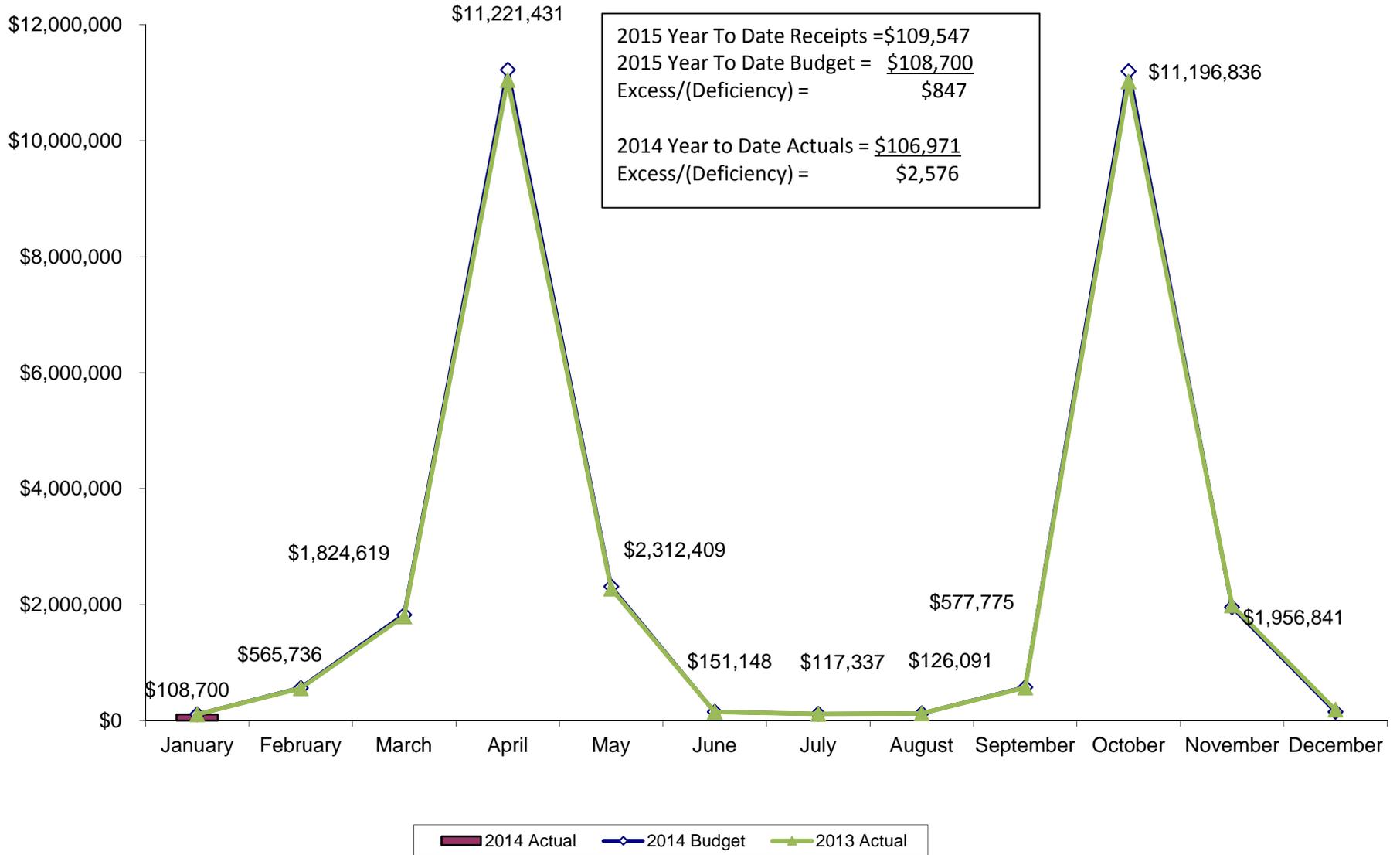
	Group Health	Premera	Total
Paid Claims - January 2015	\$ 486,711	\$ 755,898	\$ 1,242,609
<b>Average Monthly Paid Claims ( / 1)</b>	<b>\$ 486,711</b>	<b>\$ 755,898</b>	<b>\$ 1,242,609</b>
Fixed Costs - Admin Fees	\$ 37,459	\$ 31,285	\$ 68,744
Fixed Costs - Stop Loss			\$ 69,907
<b>Average Monthly Fixed Costs ( / 1)</b>			<b>\$ 138,651</b>
<b>Total Average Monthly Costs (claims + fixed)</b>			<b>\$ 1,381,260</b>
Total Average Weekly Costs ( x 12 / 52)			\$ 318,752
<b>16 Week Reserve Requirement ( x 16)</b>			<b>\$ 5,100,037</b>

**!!Please Note!!**

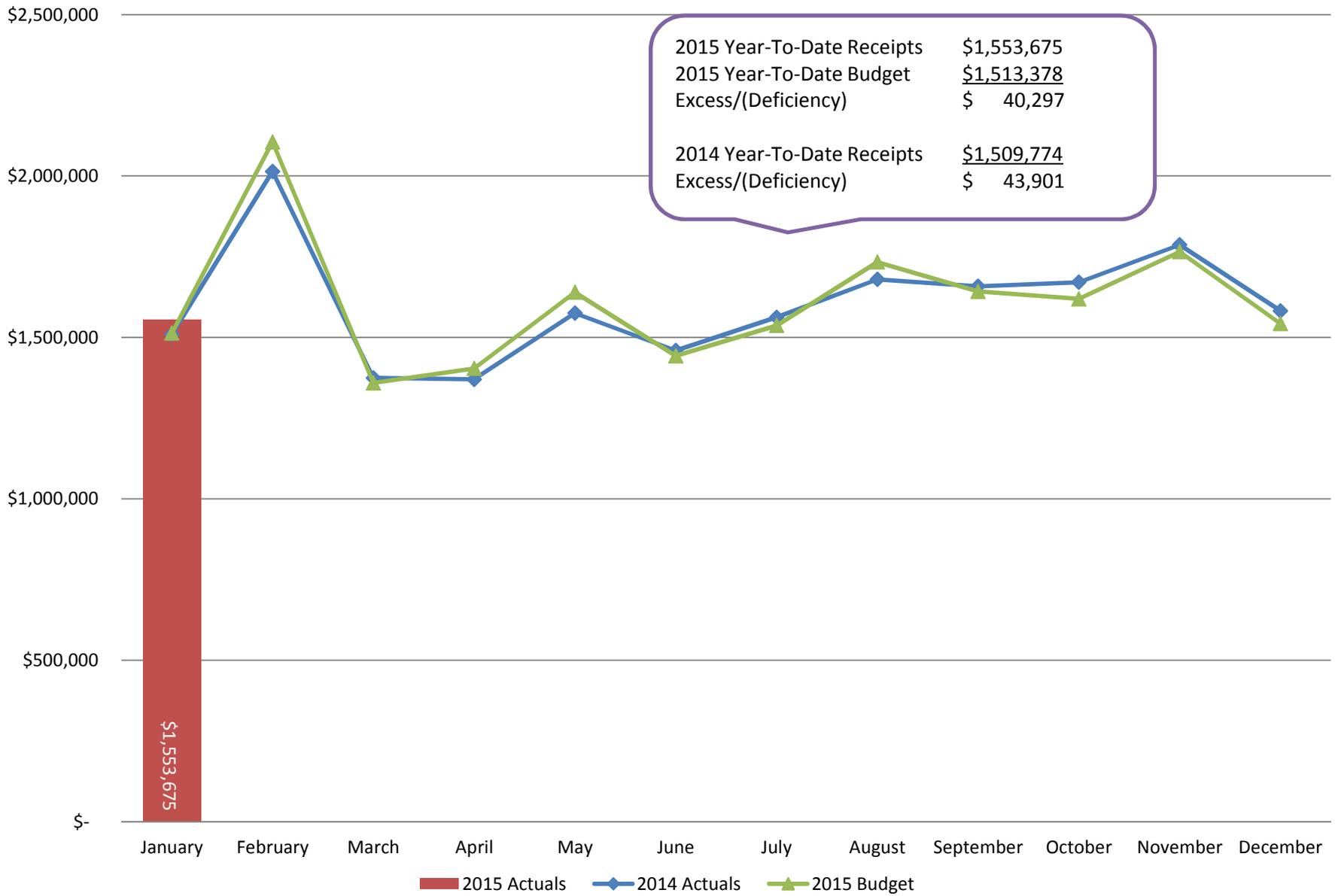
2014 reserve requirement equals \$4,191,241.

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

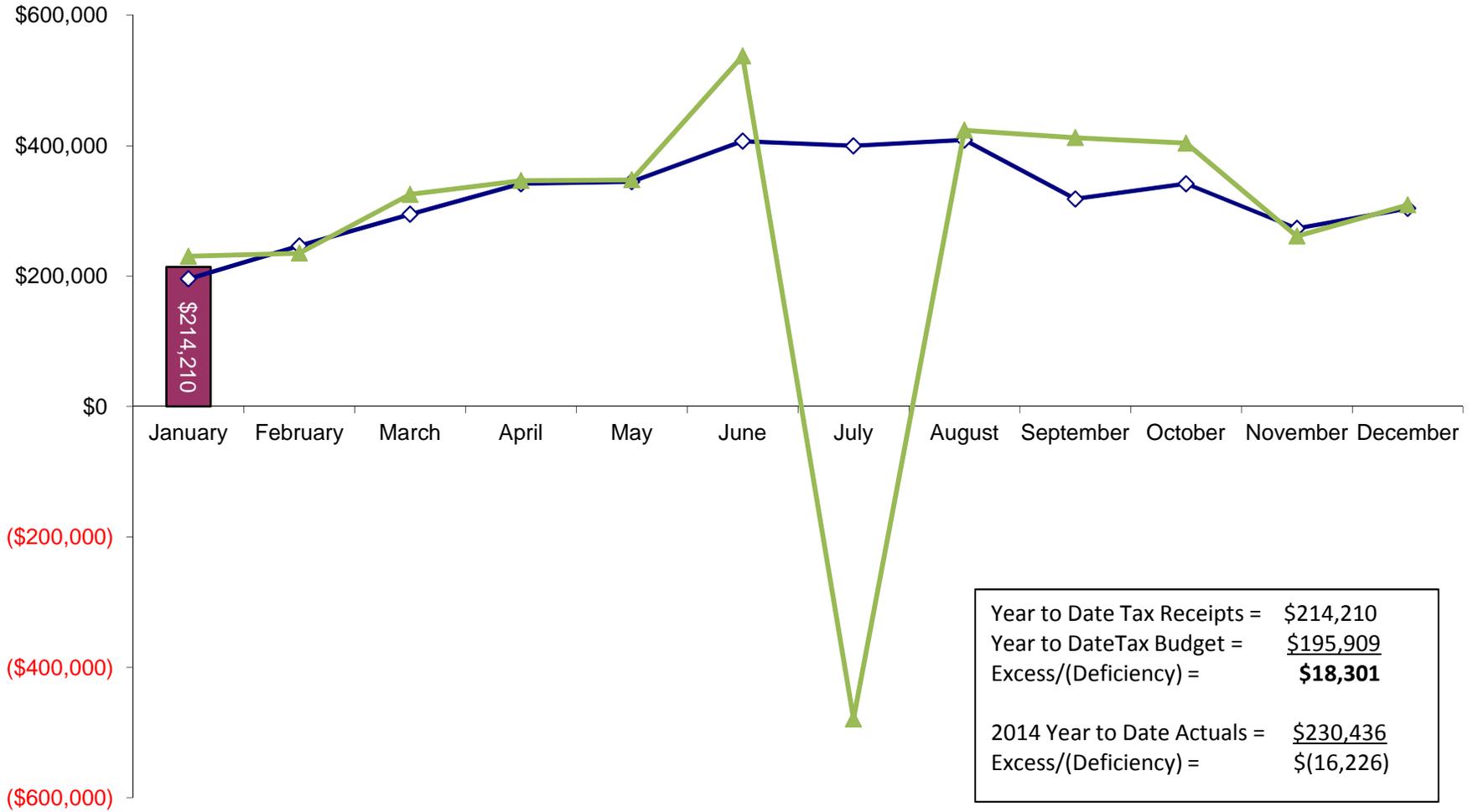
### 2015 Property Tax Revenue



## 2015 Sales Tax Revenue



### 2015 Real Estate Excise Tax Revenue



■ 2015 Actual   
 ◆ 2015 Budget   
 ▲ 2014 Actual