

2015 Kitsap County Budget Status
(as of July 31, 2015)

	2015 Amended Budget	2015 Year-End Forecast	2015 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
Appropriated Fund Balance**	\$2,049,969	\$ 6,873,830		
Revenues	\$85,282,632	\$ 86,258,739	\$ 47,653,376	\$ 976,107
Subtotal	\$87,332,601	\$ 93,132,569		
Expenditures	\$87,332,601	\$ 92,365,788	\$ 50,452,747	\$ 5,033,187
Balance		\$ 766,782		

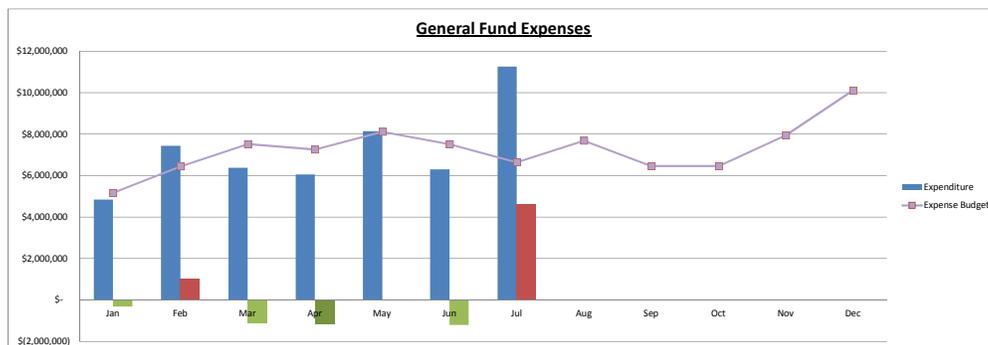
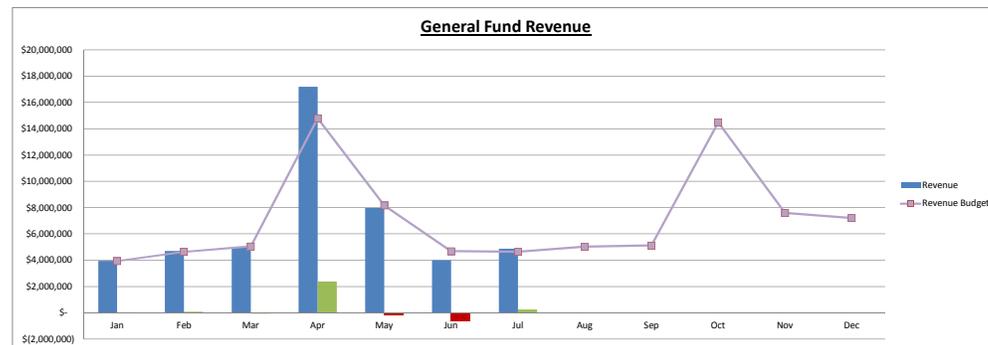
**Funds approved for spending out of General Fund reserve

Revenues High Points:

- ◆ **Sales Tax** - Trending higher than budget at the end of July by \$598,732
- ◆ **District Court** - Traffic infractions, Adult probation and monitoring fees trending below budget.
- ◆ **Treasurer** - Penalties & Interest trending under budget
- ◆ **Auditor** - Filings & recordings trending higher than budget at the end of July by \$120,030
- ◆ **Juvenile** - Tribal Bed Revenue is lower than budget

Expenditures High Points:

- ◆ **Salaries and Benefits** - There are currently 31 positions vacant in the General Fund.
Sup Cr1 = 1, Dist. Cr1 = 1, Pros. = 3, Public Def. = 1, Auditor = 2, General = 1, Facilities = 1, Sheriff = 7, Jail = 8, Juv. Det = 2, Parks = 2, Human Resources = 2
- ◆ **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	\$63,956	\$ 176
05 - Superior Courts	\$542,053	\$598,924	56,871
06 - District Courts	\$3,942,151	\$3,379,914	(562,237)
08 - Prosecutor	\$2,957,891	\$2,861,882	(96,009)
09 - Clerk	\$1,909,220	\$1,902,999	(31,221)
11 - Public Defense	\$0	\$34,993	34,993
15 - Assessor	\$0	\$51	51
16 - Auditor	\$2,006,205	\$2,151,924	145,719
17 - Coroner	\$77,700	\$65,394	(12,306)
18 - Treasurer	\$3,377,170	\$3,241,763	(135,407)
23 - Administrative Services	\$0	\$87	87
25 - General Admin. & Operations	\$59,516,369	\$60,889,802	1,373,433
27 - Facilities Maintenance	\$287,418	\$318,566	31,148
40 - Sheriff	\$3,023,115	\$3,026,617	3,502
41 - Jail	\$3,343,609	\$3,576,916	233,307
42 - Juvenile	\$2,458,122	\$2,419,593	(38,529)
50 - Parks	\$1,591,829	\$1,539,358	(52,471)
55 - Cooperative Extension	\$105,000	\$105,000	0
60 - Personnel & Human Resources	\$81,000	\$81,000	0

Expenditures

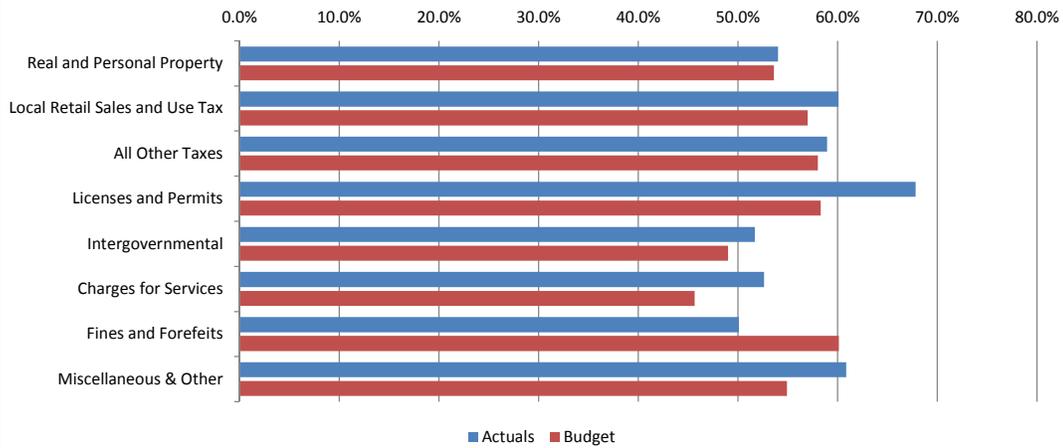
	2015 Budget	2015 Forecast	Variance
01 - County Commissioners	\$1,478,049	\$1,474,092	\$ (3,957)
05 - Superior Courts	\$3,009,578	\$3,030,154	20,576
06 - District Courts	\$2,728,592	\$2,687,178	(41,414)
08 - Prosecutor	\$9,022,596	\$8,650,895	(371,701)
09 - Clerk	\$3,277,270	\$3,215,638	(61,632)
11 - Public Defense	\$2,695,349	\$3,008,849	313,500
15 - Assessor	\$2,246,582	\$2,254,822	8,240
16 - Auditor	\$1,779,925	\$1,751,404	(28,521)
17 - Coroner	\$1,120,361	\$1,108,955	(11,406)
18 - Treasurer	\$956,462	\$930,964	(25,498)
23 - Administrative Services	\$791,742	\$778,483	(13,259)
25 - General Admin. & Operations	\$9,985,312	\$11,588,174	1,602,862 **
27 - Facilities Maintenance	\$1,798,258	\$1,724,301	(73,957)
40 - Sheriff	\$19,316,368	\$22,560,197	3,243,829
41 - Jail	\$13,287,842	\$14,046,083	758,241
42 - Juvenile	\$7,665,420	\$7,466,062	(199,358)
50 - Parks	\$4,186,754	\$4,155,384	(31,370)
55 - Cooperative Extension	\$386,392	\$383,982	(2,410)
60 - Personnel & Human Resources	\$1,599,749	\$1,550,170	(49,579)

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

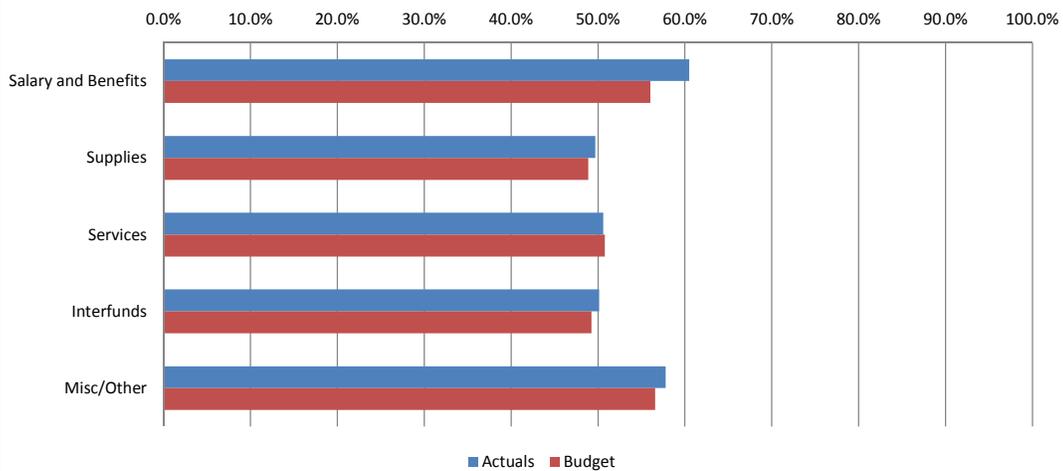
2015 Kitsap County Budget Status Categories

Object Account	2015 Adopted Budget	Budget Change 2015	2015 Adjusted Budget	YTD Actual 2015	2015 Forecast	Forecast to Budget
Revenue						
Property Tax	\$ 30,310,994	(30,758)	\$ 30,280,236	\$ 16,358,358	\$ 30,337,215	\$ 56,979
Sales Tax	19,304,870	0	19,304,870	11,600,380	20,433,528	1,128,658
Other Tax	10,241,934	0	10,241,934	6,037,387	10,004,182	(237,752)
Licenses and Permits	115,325	0	115,325	78,235	123,117	7,792
Intergovernmental	8,939,470	147,830	9,087,300	4,696,481	9,269,572	182,272
Charges for Services	9,065,867	8,780	9,074,647	4,774,505	8,982,776	(91,871)
Fines and Forfeits	2,425,979	0	2,425,979	1,215,284	2,113,344	(312,635)
Misc/Other	4,708,841	43,500	4,752,341	2,892,746	4,995,004	242,663
Total Revenue	85,113,280	169,352	85,282,632	47,653,376		976,107
Expenditures						
Salaries and Benefits	57,984,538	71,800	58,056,338	35,113,728	63,601,553	\$ 5,545,215
Supplies	2,142,657	260,061	2,402,718	1,194,157	2,129,340	(273,378)
Services	10,336,596	196,980	10,533,576	5,331,434	10,334,425	(199,151)
Interfund Charges	8,194,312	(9,433)	8,184,879	4,101,405	8,184,879	0
Misc/Other	6,455,177	1,699,913	8,155,090	4,712,023	8,115,590	(39,500)
Total Expenditures	85,113,280	2,219,321	87,332,601	50,452,747		5,033,187

Revenue By Category To-Date



Expenditures by Category To-Date



Benefit Bucket Fund - 2015

Month	January	February	March	April	May	June	July	Total to Date
Beginning Fund Balance	\$ 4,796,122	\$ 5,364,190	\$ 4,829,529	\$ 4,252,374	\$ 3,896,608	\$ 3,218,147	\$ 2,611,812	
Transfers In								
Department (County) Charges	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 7,854,552
Employee/COBRA Contributions	\$ 145,793	\$ 145,782	\$ 147,986	\$ 141,035	\$ 154,955	\$ 144,193	\$ 161,806	\$ 1,041,549
Provider RX Rebates	\$ -	\$ -	\$ -	\$ -	\$ 13,384	\$ -	\$ -	\$ 13,384
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	\$ 1,854,315
Other Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 1,987,171	\$ 809,264	\$ 1,317,654	\$ 1,286,590	\$ 817,773	\$ 1,719,288	\$ 2,955,069	\$ 10,966,671
Transfers Out								
Administration Fee								
Group Health	\$ 37,459	\$ 37,385	\$ 37,238	\$ 75,068	\$ 37,904	\$ 37,832	\$ -	\$ 262,886
Premera	\$ 31,285	\$ 31,534	\$ 31,472	\$ 64,188	\$ 32,469	\$ 31,970	\$ -	\$ 222,917
Claims (by posting date)								
Group Health	\$ 486,711	\$ 317,529	\$ 464,741	\$ 813,108	\$ 625,451	\$ 341,914	\$ 437,300	\$ 3,486,753
Premera	\$ 755,898	\$ 702,392	\$ 1,250,501	\$ 504,393	\$ 539,851	\$ 1,705,239	\$ 744,784	\$ 6,203,059
Premiums								
Dental and Life	\$ 86,472	\$ 86,943	\$ 87,268	\$ 87,676	\$ 87,479	\$ 175,029	\$ -	\$ 610,867
Waive Medical Coverage Payments	\$ 6,115	\$ 11,425	\$ 11,225	\$ 11,625	\$ 11,775	\$ 11,525	\$ 11,575	\$ 75,265
Stop Loss Insurance	\$ -	\$ 140,014	\$ -	\$ 70,547	\$ 140,894	\$ -	\$ 70,530	\$ 421,984
DiMartino - Benefits Consultant	\$ 7,023	\$ 5,256	\$ 4,909	\$ 7,023	\$ 7,023	\$ 5,172	\$ 7,023	\$ 43,428
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	\$ 48,399
Other Misc Expenses***	\$ 4,841	\$ 1,503	\$ 869	\$ 2,123	\$ 3,490	\$ 6,258	\$ 6,368	\$ 28,677
Subtotal Expenditures	\$ 1,419,102	\$ 1,343,925	\$ 1,894,809	\$ 1,642,356	\$ 1,496,234	\$ 2,325,623	\$ 1,285,523	\$ 11,410,797
Ending Fund Balance	\$ 5,364,190	\$ 4,829,529	\$ 4,252,374	\$ 3,896,608	\$ 3,218,147	\$ 2,611,812	\$ 4,281,358	

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

Obligated Program Reserves (see calculation below)	\$ 4,611,842	\$ 4,611,842	\$ 4,611,842	\$ 4,611,842	\$ 4,611,842	\$ 4,611,842	\$ 4,611,842
Net Unobligated Program Reserves	\$752,348	\$217,687	(\$359,468)	(\$715,234)	(\$1,393,695)	(\$2,000,030)	(\$330,484)

Obligated Program Reserve Calculation - Based on actual costs to date

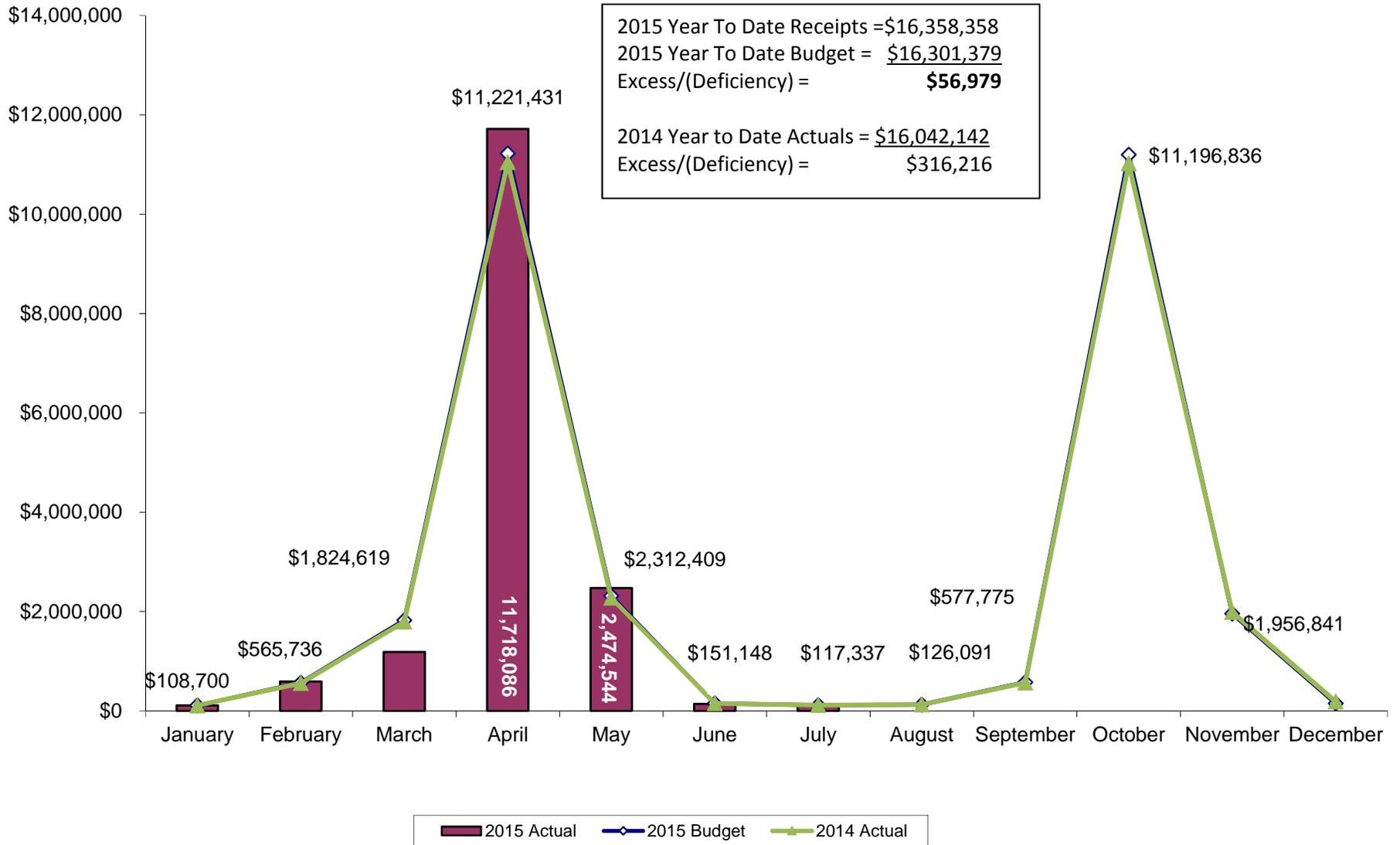
	Group Health	Premera	Total
Paid Claims - July 2015	\$ 3,486,753	\$ 6,203,059	\$ 9,689,811
Stop Loss Insurance Reimbursements			\$ 1,854,315
Net Paid Claims - June 2015			\$ 7,835,496
Fixed Costs - Admin Fees	\$ 262,886	\$ 222,917	\$ 485,803
Fixed Costs - Stop Loss			\$ 421,984
Total Medical Plan Costs (Claims + Fixed) - June 2015			\$ 8,743,284
Total Average Monthly Costs (claims + fixed)			\$ 1,249,040.54
Total Average Weekly Costs (x 12 / 52)			\$ 288,240
16 Week Reserve Requirement (x 16)			\$ 4,611,842

!!Please Note!!

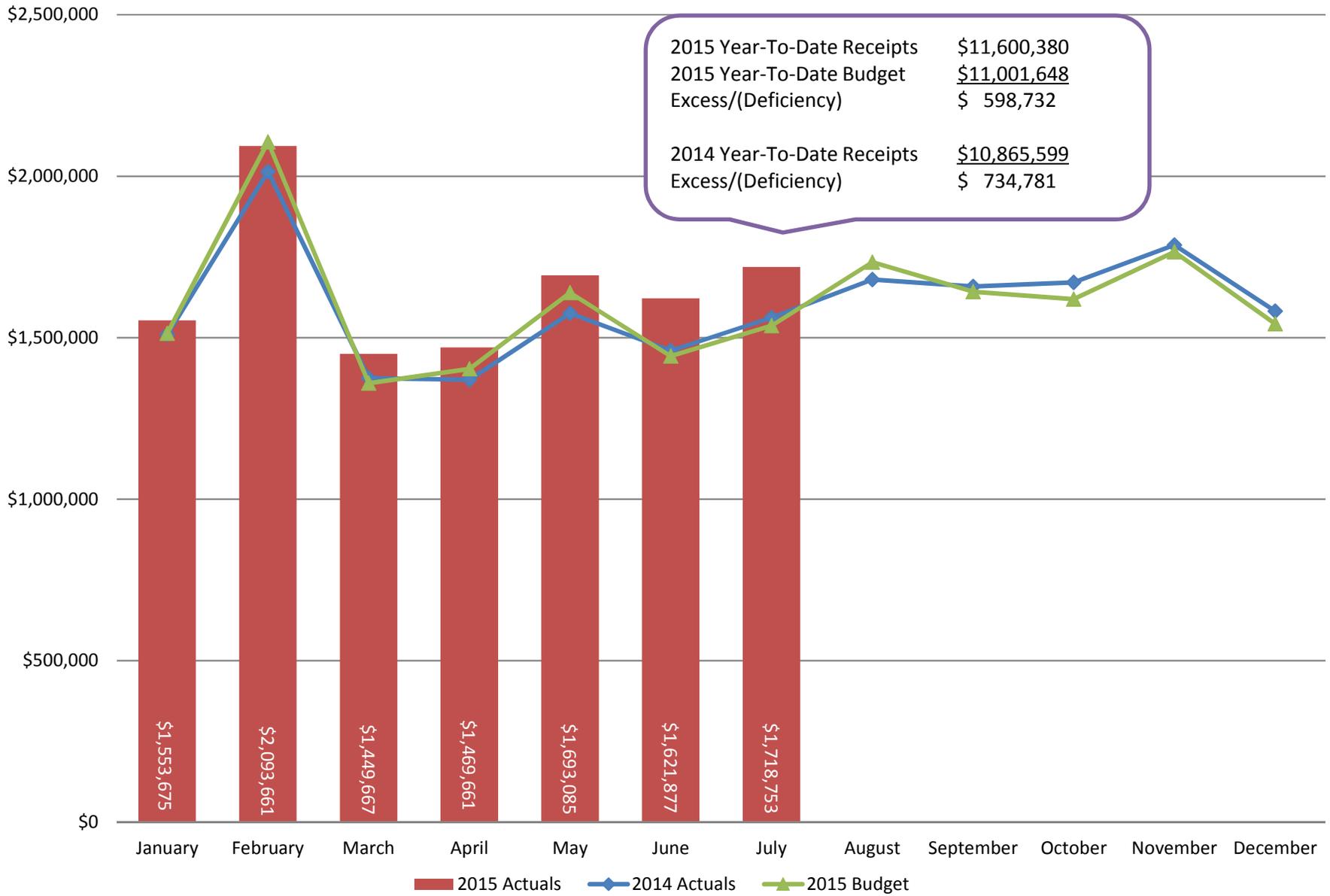
2014 reserve requirement equals \$4,191,241. This calculation **does not** include projected future stop loss reimbursements.

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

