

**2015 Kitsap County Budget Status**  
(as of June 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	\$ 84,839,083	\$ 42,789,039	\$ (382,277)
<b>Subtotal</b>	\$86,485,686	\$ 86,103,409		
<b>Expenditures</b>	\$86,516,686	\$ 85,787,321	\$ 39,190,405	\$ (729,365)
<b>Balance</b>		\$ 316,089		

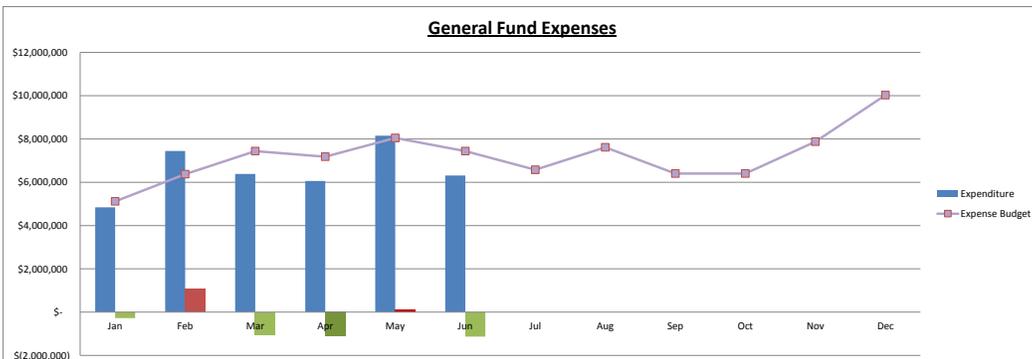
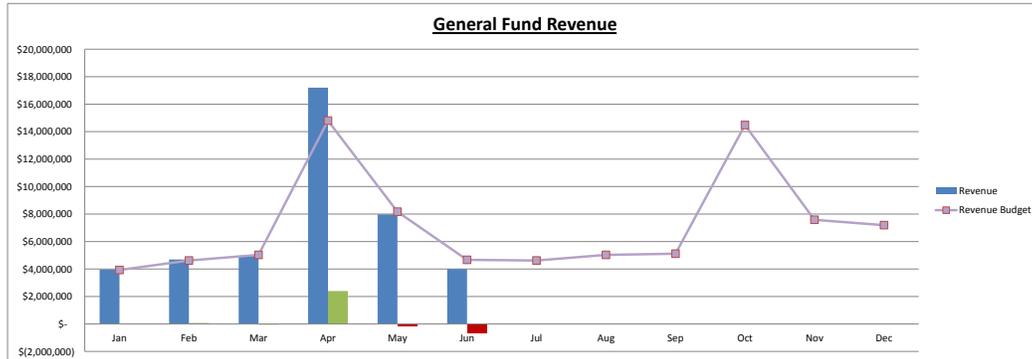
\*\*Funds approved for spending out of General Fund reserve

**Revenues High Points:**

- ◆ **Sales Tax** - Trending higher than budget at the end of May by \$735,980
- ◆ **District Court** - Traffic infractions, Adult probation and monitoring fees trending below budget.
- ◆ **Treasurer** - Penalties & Interest trending under budget
- ◆ **Jail** - Potential loss of contract revenue pertaining to the Dept. of Corrections depends on State budget

**Expenditures High Points:**

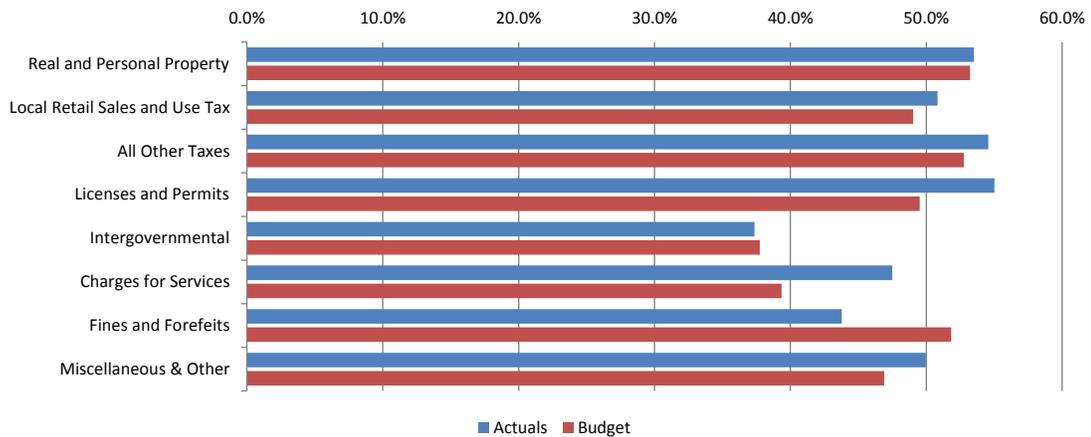
- ◆ **Salaries and Benefits** - There are currently 31 positions vacant in the General Fund.  
*Sup. Cr. = 1, Dist. Cr. = 1, Pros. = 3, Public Def. = 1, Auditor = 2, General = 1, Facilities = 1, Sheriff = 7, Jail = 8, Juv. Det = 2, Parks = 2, Human Resources = 2*
- ◆ **Sheriff and Jail** - Numerous vacant 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.
- ◆ **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
- ◆ **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



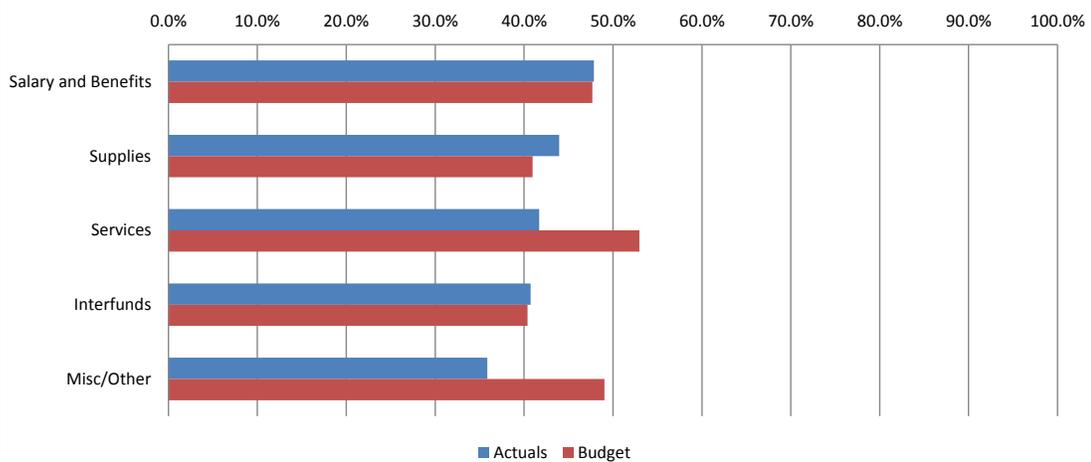
## 2015 Kitsap County Budget Status Categories

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	\$ 16,221,087	\$ 30,348,039	\$ 37,045
Sales Tax	19,304,870	0	19,304,870	9,811,627	20,040,850	735,980
Other Tax	10,241,934	0	10,241,934	5,589,006	10,014,098	(227,836)
Licenses and Permits	115,325	0	115,325	63,446	115,892	567
Intergovernmental	8,939,470	92,800	9,032,270	3,374,318	8,542,221	(490,049)
Charges for Services	9,065,867	8,780	9,074,647	4,310,734	8,970,429	(104,218)
Fines and Forfeits	2,425,979	0	2,425,979	1,062,229	2,154,458	(271,521)
Misc/Other	4,708,841	6,500	4,715,341	2,356,592	4,653,097	(62,244)
<b>Total Revenue</b>	<b>85,113,280</b>	<b>108,080</b>	<b>85,221,360</b>	<b>42,789,039</b>		<b>(382,277)</b>
<b>Expenditures</b>						
Salaries and Benefits	57,984,538	46,400	58,030,938	27,769,877	57,800,791	\$ (230,147)
Supplies	2,142,657	240,431	2,383,088	1,047,391	2,248,783	(134,306)
Services	10,336,596	180,980	10,517,576	4,384,482	10,200,758	(316,818)
Interfund Charges	8,194,312	(9,433)	8,184,879	3,334,650	8,184,879	0
Misc/Other	6,455,177	945,028	7,400,205	2,654,005	7,352,110	(48,095)
<b>Total Expenditures</b>	<b>85,113,280</b>	<b>1,403,406</b>	<b>86,516,686</b>	<b>39,190,405</b>		<b>(729,365)</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	\$62,424	\$ (1,356)
05 - Superior Courts	\$542,053	\$543,919	1,866
06 - District Courts	\$3,942,151	\$3,439,913	(502,238)
08 - Prosecutor	\$2,996,425	\$2,868,715	(89,176)
09 - Clerk	\$1,901,444	\$1,931,077	(3,143)
11 - Public Defense	\$0	\$40,825	40,825
15 - Assessor	\$0	\$49	49
16 - Auditor	\$2,006,205	\$2,099,023	92,818
17 - Coroner	\$77,700	\$65,030	(12,670)
18 - Treasurer	\$3,377,170	\$3,182,286	(244,884)
23 - Administrative Services	\$0	\$87	87
25 - General Admin. & Operations	\$59,516,369	\$60,268,301	751,932
27 - Facilities Maintenance	\$287,418	\$294,756	7,338
40 - Sheriff	\$2,962,085	\$2,898,647	(63,438)
41 - Jail	\$3,343,609	\$3,099,318	(244,291)
42 - Juvenile	\$2,458,122	\$2,434,899	(23,223)
50 - Parks	\$1,591,829	\$1,454,814	(137,015)
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	\$1,468,276	\$ (9,773)
05 - Superior Courts	\$3,009,578	\$3,062,630	53,052
06 - District Courts	\$2,728,592	\$2,667,908	(60,684)
08 - Prosecutor	\$9,022,596	\$8,613,195	(409,401)
09 - Clerk	\$3,277,270	\$3,193,753	(83,517)
11 - Public Defense	\$2,695,349	\$3,019,795	324,446
15 - Assessor	\$2,246,582	\$2,243,008	(3,574)
16 - Auditor	\$1,779,925	\$1,752,086	(27,839)
17 - Coroner	\$1,120,361	\$1,076,918	(43,443)
18 - Treasurer	\$956,462	\$920,751	(35,711)
23 - Administrative Services	\$791,742	\$788,143	(3,599)
25 - General Admin. & Operations	\$9,230,427	\$10,692,047	1,461,620 **
27 - Facilities Maintenance	\$1,798,258	\$1,716,884	(81,374)
40 - Sheriff	\$19,255,338	\$18,526,512	(728,826)
41 - Jail	\$13,287,842	\$12,473,759	(814,083)
42 - Juvenile	\$7,665,420	\$7,576,530	(88,890)
50 - Parks	\$4,186,754	\$4,057,237	(129,517)
55 - Cooperative Extension	\$386,392	\$373,477	(12,915)
60 - Personnel & Human Resources	\$1,568,749	\$1,564,413	(4,336)

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

## Benefit Bucket Fund - 2015

Month	January	February	March	April	May	June	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	
<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	\$ 6,732,473
Employee/COBRA Contributions	\$ 145,793	\$ 145,782	\$ 147,986	\$ 141,035	\$ 154,955	\$ 144,193	\$ 879,743
Provider RX Rebates	\$ -	\$ -	\$ -	\$ -	\$ 13,384	\$ -	\$ 13,384
W2 pass-through reporting	\$ 658,074	\$ (458,597)	\$ -	\$ (251)	\$ (515,821)	\$ 5,624	\$ (310,972)
Stop Loss Insurance Reimbursements	\$ 61,226	\$ -	\$ 47,588	\$ 23,728	\$ 43,177	\$ 447,392	\$ 623,111
Other Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Revenue</b>	\$ 1,987,171	\$ 809,264	\$ 1,317,654	\$ 1,286,590	\$ 817,773	\$ 1,719,288	\$ 7,937,739
<b>Transfers Out</b>							
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	\$ 3,049,453
Premera	\$ 755,898	\$ 702,392	\$ 1,250,501	\$ 504,393	\$ 539,851	\$ 1,705,239	\$ 5,458,274
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	\$ 63,690
Stop Loss Insurance	\$ -	\$ 140,014	\$ -	\$ 70,547	\$ 140,894	\$ -	\$ 351,455
DiMartino - Benefits Consultant	\$ 7,023	\$ 5,256	\$ 4,909	\$ 7,023	\$ 7,023	\$ 5,172	\$ 36,406
Affordable Care Act Fees	\$ -	\$ 1,242	\$ -	\$ -	\$ -	\$ 4,079	\$ 5,321
Salaries and Benefits (Benefits Analyst)	\$ 3,300	\$ 8,703	\$ 6,587	\$ 6,606	\$ 9,898	\$ 6,604	\$ 41,697
Other Misc Expenses***	\$ 4,841	\$ 1,503	\$ 869	\$ 2,123	\$ 3,490	\$ 6,258	\$ 19,083
<b>Subtotal Expenditures</b>	\$ 1,419,102	\$ 1,343,925	\$ 1,894,809	\$ 1,642,356	\$ 1,496,234	\$ 2,325,623	\$ 10,122,049
<b>Ending Fund Balance</b>	\$ 5,364,190	\$ 4,829,529	\$ 4,252,374	\$ 3,896,608	\$ 3,218,147	\$ 2,611,812	

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

<b>Obligated Program Reserves (see calculation below)</b>	\$ 5,367,307	\$ 5,367,307	\$ 5,367,307	\$ 5,367,307	\$ 5,367,307	\$ 5,367,307
<b>Net Unobligated Program Reserves</b>	\$ (3,117)	\$ (537,778)	\$ (1,114,933)	\$ (1,470,700)	\$ (2,149,160)	\$ (2,755,495)

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

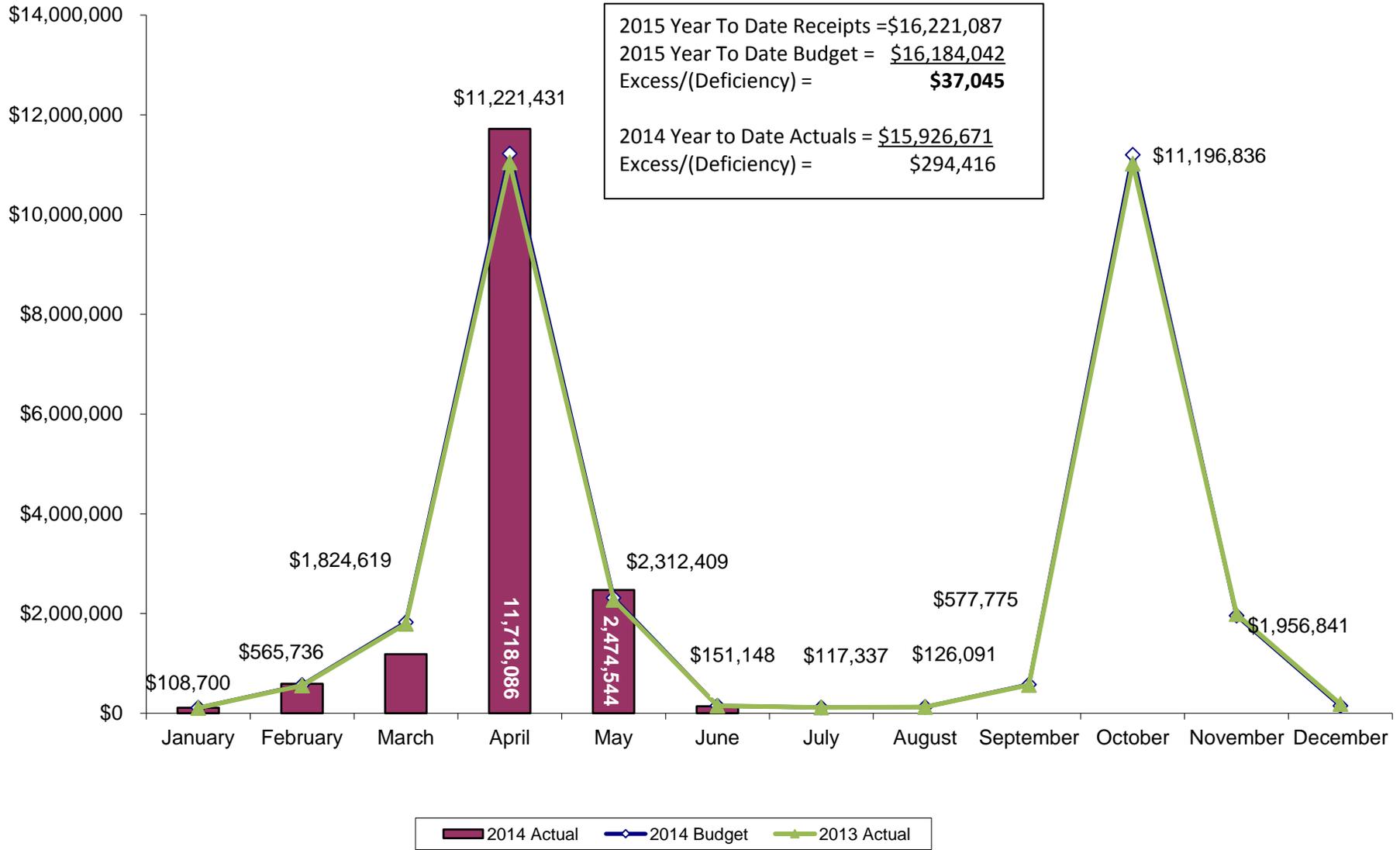
	Group Health	Premera	Total
Paid Claims - June 2015	\$ 3,049,453	\$ 5,458,274	\$ 8,507,727
Stop Loss Insurance Reimbursements			\$ 623,111
<b>Net Paid Claims - June 2015</b>			<b>\$ 7,884,616</b>
Fixed Costs - Admin Fees	\$ 262,886	\$ 222,917	\$ 485,803
Fixed Costs - Stop Loss			\$ 351,455
<b>Total Medical Plan Costs (Claims + Fixed) - June 2015</b>			<b>\$ 8,721,874</b>
<b>Total Average Monthly Costs (claims + fixed)</b>			<b>\$ 1,453,645.66</b>
Total Average Weekly Costs ( x 12 / 52)			\$ 335,457
16 Week Reserve Requirement ( x 16)			<b>\$ 5,367,307</b>

**!!Please Note!!**

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

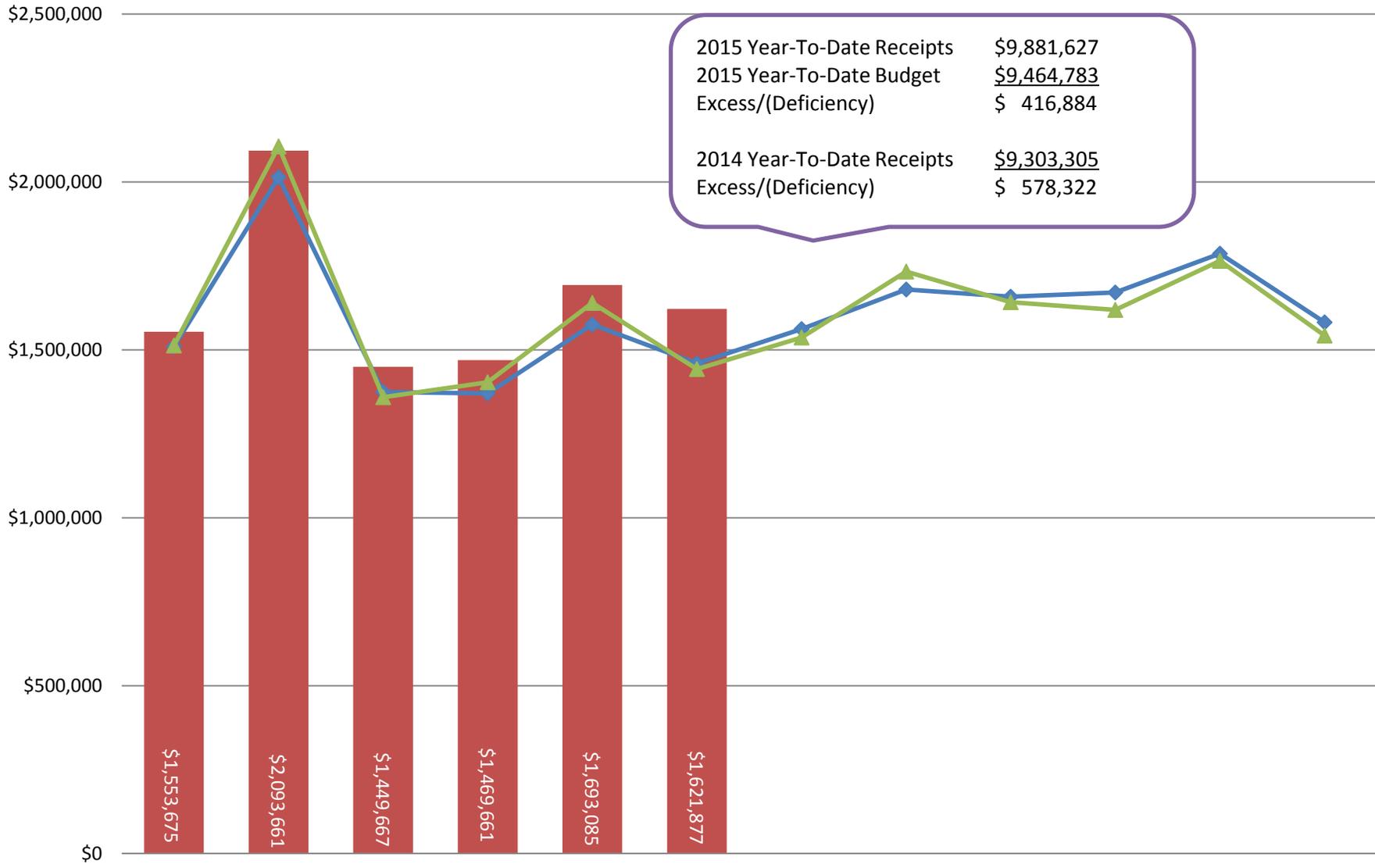
Note: Reserves calculation is an estimate of 16 weeks of claims, plus fixed cost for terminal liability to comply with RCW 48.62.091 and WAC 200-100-040

## 2015 Property Tax Revenue



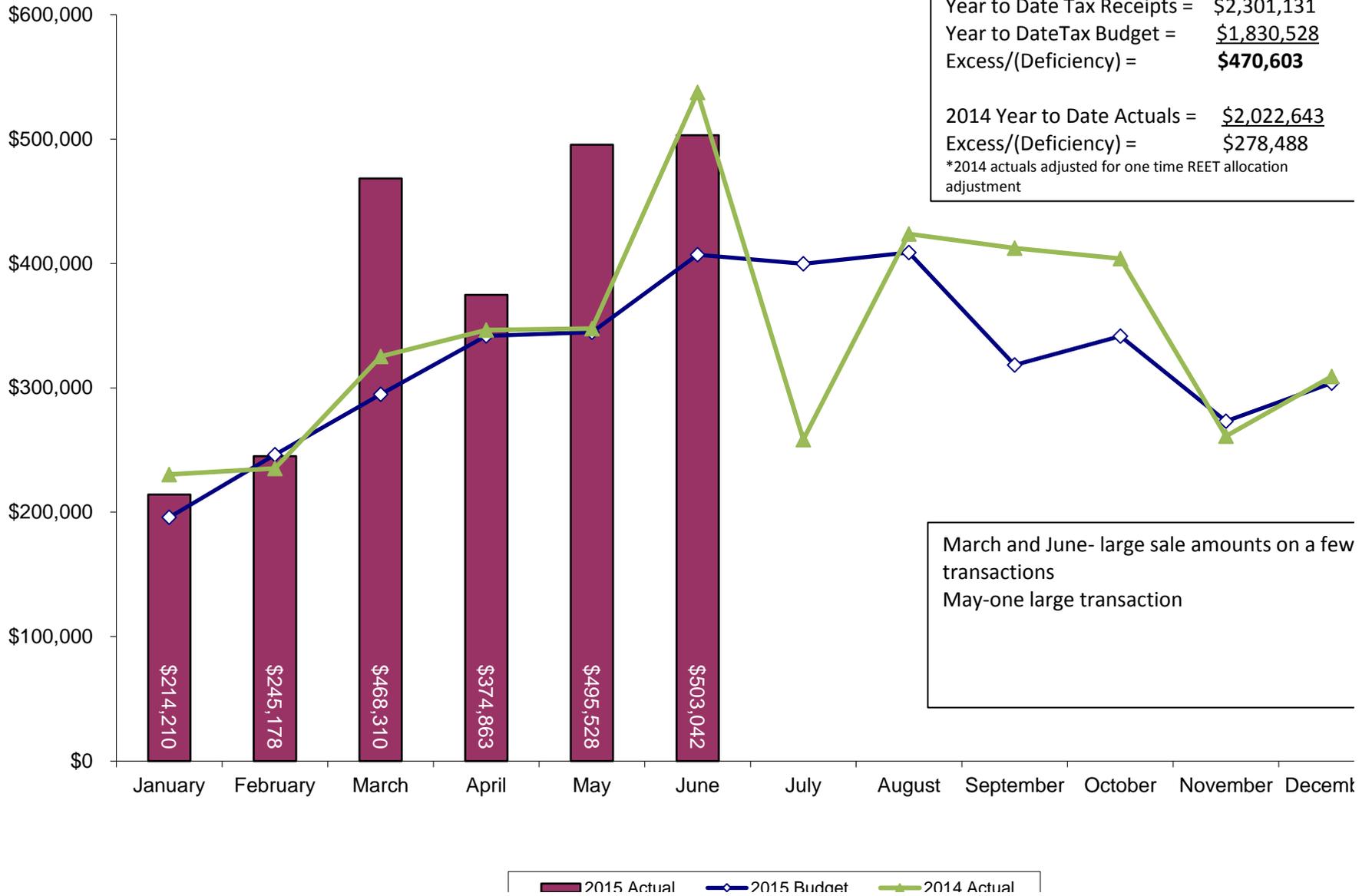
# 2015 Sales Tax Revenue

2015 Year-To-Date Receipts	\$9,881,627
2015 Year-To-Date Budget	\$9,464,783
Excess/(Deficiency)	\$ 416,884
2014 Year-To-Date Receipts	\$9,303,305
Excess/(Deficiency)	\$ 578,322



■ 2015 Actuals    
 ◆ 2014 Actuals    
 ▲ 2015 Budget

### 2015 Real Estate Excise Tax Revenue



Year to Date Tax Receipts = \$2,301,131  
 Year to Date Tax Budget = \$1,830,528  
 Excess/(Deficiency) = **\$470,603**  
  
 2014 Year to Date Actuals = \$2,022,643  
 Excess/(Deficiency) = \$278,488  
 \*2014 actuals adjusted for one time REET allocation adjustment

March and June- large sale amounts on a few transactions  
 May-one large transaction