

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

	2015 Amended Budget	2015 Year-End Forecast	2015 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
Appropriated Fund Balance**	\$1,264,326	\$ 1,264,326		
Revenues	\$85,221,360	\$ 84,617,557	\$ 13,620,045	\$ (603,803)
Subtotal	\$86,485,686	\$ 85,881,883		
Expenditures	\$86,485,686	\$ 85,338,155	\$ 18,670,331	\$ (1,147,531)
Balance		\$ 543,729		

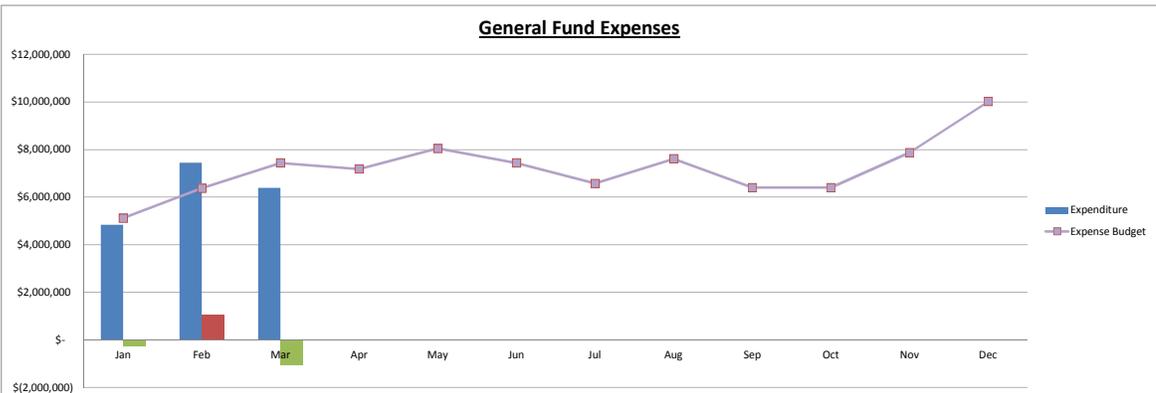
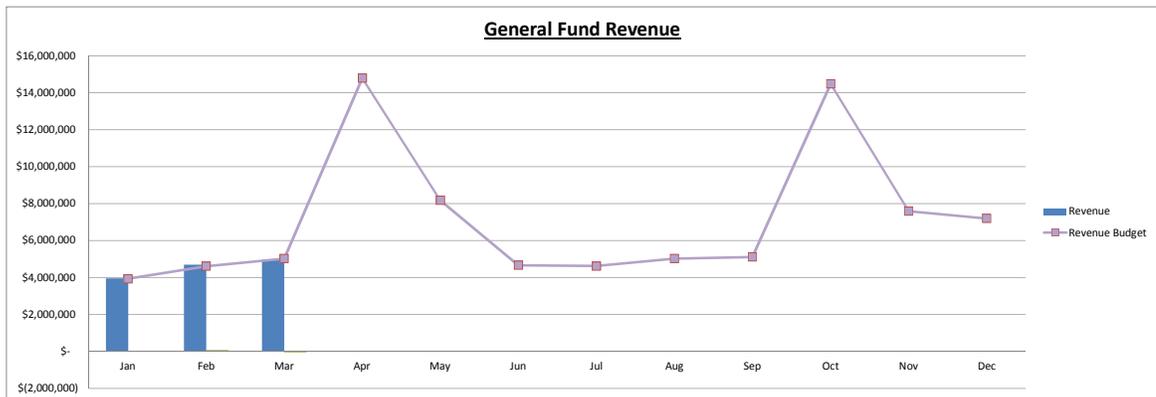
**Funds approved for spending out of General Fund reserve

Revenues High Points:

- ◆ **Sales Tax** - Trending higher than budget at the end of March by \$514,036
- ◆ **District Court** - Traffic infractions and other Fines & Forfeitures trending below budget by \$370,000
- ◆ **Prosecuting Attorney** - Revenues currently trending below budget. This could be largely due to changes in contracts.

Expenditures High Points:

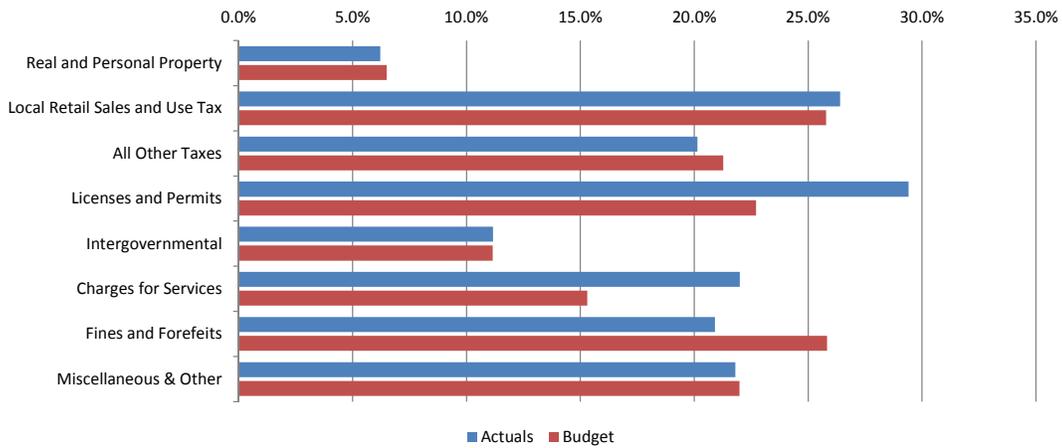
- ◆ **Salaries and Benefits** - There are currently 27 vacancies in the General Fund.
Sup Crt = 3, Pros. = 3, Dist. Crt = 2, Assessor = 1, General = 1, Sheriff = 10, Jail = 4, Juv. Det = 2, Parks = 1
- ◆ **Sheriff and Jail** - There are a large amount of vacancies causing them to coming in under budget by a significant amount. It is unknown at this time when these vacancies will be filled.
- ◆ **Chart Variation** - Many expenditures were posted to February that would eventually be moved to 2014. You see the shortage in March where these expenditures were moved to the year they were actually incurred.



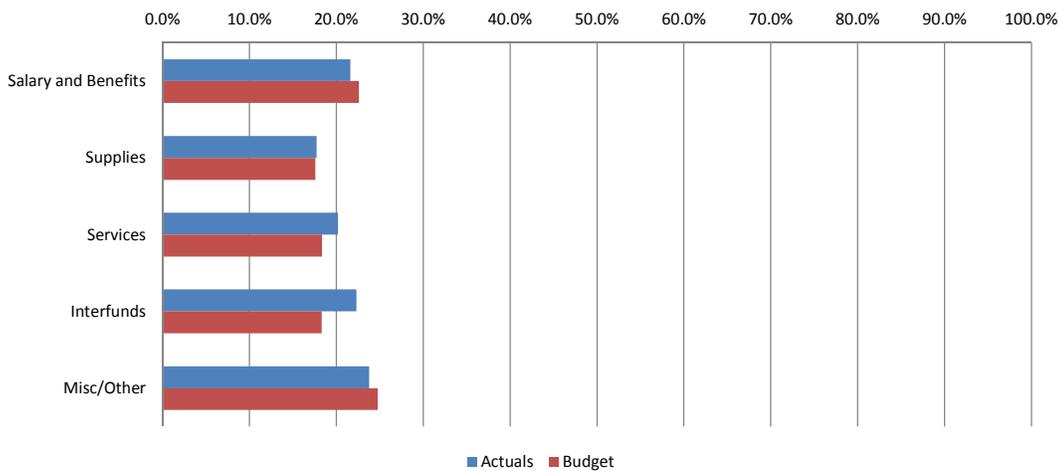
2015 Kitsap County Budget Status Categories

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	\$ 1,886,007	\$ 30,310,994	\$ -
Sales Tax	19,304,870	0	19,304,870	5,097,003	19,818,906	514,036
Other Tax	10,241,934	0	10,241,934	2,063,095	10,295,790	53,856
Licenses and Permits	115,325	0	115,325	33,920	135,680	20,355
Intergovernmental	8,939,470	92,800	9,032,270	1,008,654	8,664,436	(367,834)
Charges for Services	9,065,867	8,780	9,074,647	1,995,738	8,790,415	(284,232)
Fines and Forfeits	2,425,979	0	2,425,979	507,318	2,029,274	(396,705)
Misc/Other	4,708,841	6,500	4,715,341	1,028,309	4,572,063	(143,278)
Total Revenue	85,113,280	108,080	85,221,360	13,620,045		(603,803)
Expenditures						
Salaries and Benefits	57,984,538	46,400	58,030,938	12,544,837	57,920,130	\$ (110,808)
Supplies	2,142,657	209,431	2,352,088	416,875	2,042,501	(309,587)
Services	10,336,596	180,980	10,517,576	2,122,444	10,109,777	(407,799)
Interfund Charges	8,194,312	(9,433)	8,184,879	1,825,717	8,184,879	0
Misc/Other	6,455,177	945,028	7,400,205	1,760,457	7,080,867	(319,338)
Total Expenditures	85,113,280	1,372,406	86,485,686	18,670,331		(1,147,531)

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	\$153,780	\$60,492	\$ (93,288)
05 - Superior Courts	\$542,053	\$531,594	(10,459)
06 - District Courts	\$3,942,151	\$3,307,438	(634,713)
08 - Prosecutor	\$2,996,425	\$2,866,958	(129,467)
09 - Clerk	\$1,901,444	\$1,888,815	(37,629)
11 - Public Defense	\$0	\$160	160
15 - Assessor	\$0	\$98	98
16 - Auditor	\$2,006,205	\$2,034,536	28,331
17 - Coroner	\$77,700	\$58,180	(19,520)
18 - Treasurer	\$3,377,170	\$3,454,728	27,558
23 - Administrative Services	\$0	\$57	57
25 - General Admin. & Operations	\$59,516,369	\$60,048,689	532,320
27 - Facilities Maintenance	\$287,418	\$290,411	2,993
40 - Sheriff	\$2,872,085	\$2,776,828	(95,257)
41 - Jail	\$3,343,609	\$3,262,288	(81,321)
42 - Juvenile	\$2,458,122	\$2,363,077	(95,045)
50 - Parks	\$1,591,829	\$1,518,207	(73,622)
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	\$1,568,049	\$1,499,593	\$ (68,456)
05 - Superior Courts	\$3,009,578	\$2,983,516	(26,062)
06 - District Courts	\$2,728,592	\$2,559,936	(168,656)
08 - Prosecutor	\$9,022,596	\$8,653,008	(369,588)
09 - Clerk	\$3,277,270	\$3,201,664	(75,606)
11 - Public Defense	\$2,695,349	\$2,590,845	(104,504)
15 - Assessor	\$2,246,582	\$2,170,214	(76,368)
16 - Auditor	\$1,779,925	\$1,777,939	(1,986)
17 - Coroner	\$1,120,361	\$1,071,054	(49,307)
18 - Treasurer	\$956,462	\$918,856	(37,606)
23 - Administrative Services	\$791,742	\$775,656	(16,087)
25 - General Admin. & Operations	\$8,432,868	\$10,584,116	2,151,248 **
27 - Facilities Maintenance	\$1,798,258	\$1,793,114	(5,144)
40 - Sheriff	\$19,165,338	\$18,547,171	(618,167)
41 - Jail	\$13,287,842	\$12,842,123	(445,719)
42 - Juvenile	\$7,665,420	\$7,502,083	(163,337)
50 - Parks	\$4,186,754	\$4,020,416	(166,338)
55 - Cooperative Extension	\$386,392	\$376,023	(10,369)
60 - Personnel & Human Resources	\$1,568,749	\$1,470,828	(97,921)

****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	\$ 4,229,725	
Transfers In					
Department (County) Charges	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079		\$ 3,366,236
Employee/COBRA Contributions	\$ 145,793	\$ 145,782	\$ 147,986		\$ 439,561
Provider RX Rebates	\$ -	\$ -	\$ -		\$ -
W2 pass-through reporting	\$ 658,074	\$ (458,597)	\$ -		\$ 199,477
Stop Loss Insurance Reimbursements	\$ 61,226	\$ -	\$ 47,588		\$ 108,814
Other Misc Revenue	\$ -	\$ -	\$ -		\$ -
Subtotal Revenue	\$ 1,987,171	\$ 809,264	\$ 1,317,654	\$ -	\$ 4,114,088
Transfers Out					
Administration Fee					
Group Health	\$ 37,459	\$ 37,385	\$ 37,238		\$ 112,082
Premera	\$ 31,285	\$ 31,534	\$ 31,472		\$ 94,290
Claims (by posting date)					
Group Health	\$ 486,711	\$ 317,529	\$ 464,741		\$ 1,268,980
Premera	\$ 755,898	\$ 702,392	\$ 1,250,501		\$ 2,708,791
Premiums					
Dental and Life	\$ 86,472	\$ 86,943	\$ 87,268		\$ 260,682
Waive Medical Coverage Payments	\$ 6,115	\$ 11,425	\$ 11,225		\$ 28,765
Stop Loss Insurance	\$ -	\$ 140,014	\$ -		\$ 140,014
DiMartino - Benefits Consultant	\$ 7,023	\$ 5,256	\$ 4,909		\$ 17,188
Affordable Care Act Fees	\$ -	\$ 1,242	\$ -		\$ 1,242
Salaries and Benefits (Benefits Analyst)	\$ 3,300	\$ 8,703	\$ 6,587		\$ 18,589
Other Misc Expenses***	\$ 4,841	\$ 1,503	\$ 869		\$ 7,213
Subtotal Expenditures	\$ 1,419,102	\$ 1,343,925	\$ 1,894,809	\$ -	\$ 4,657,836
Ending Fund Balance	\$ 5,341,541	\$ 4,806,880	\$ 4,229,725	\$ 4,229,725	

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

Obligated Program Reserves (see calculation below)	\$ 5,322,039	\$ 5,322,039	\$ 5,322,039	\$ 5,322,039
Net Unobligated Program Reserves	\$ 19,502	\$ (515,159)	\$ (1,092,314)	\$ (1,092,314)

Obligated Program Reserve Calculation - Based on actual costs to date

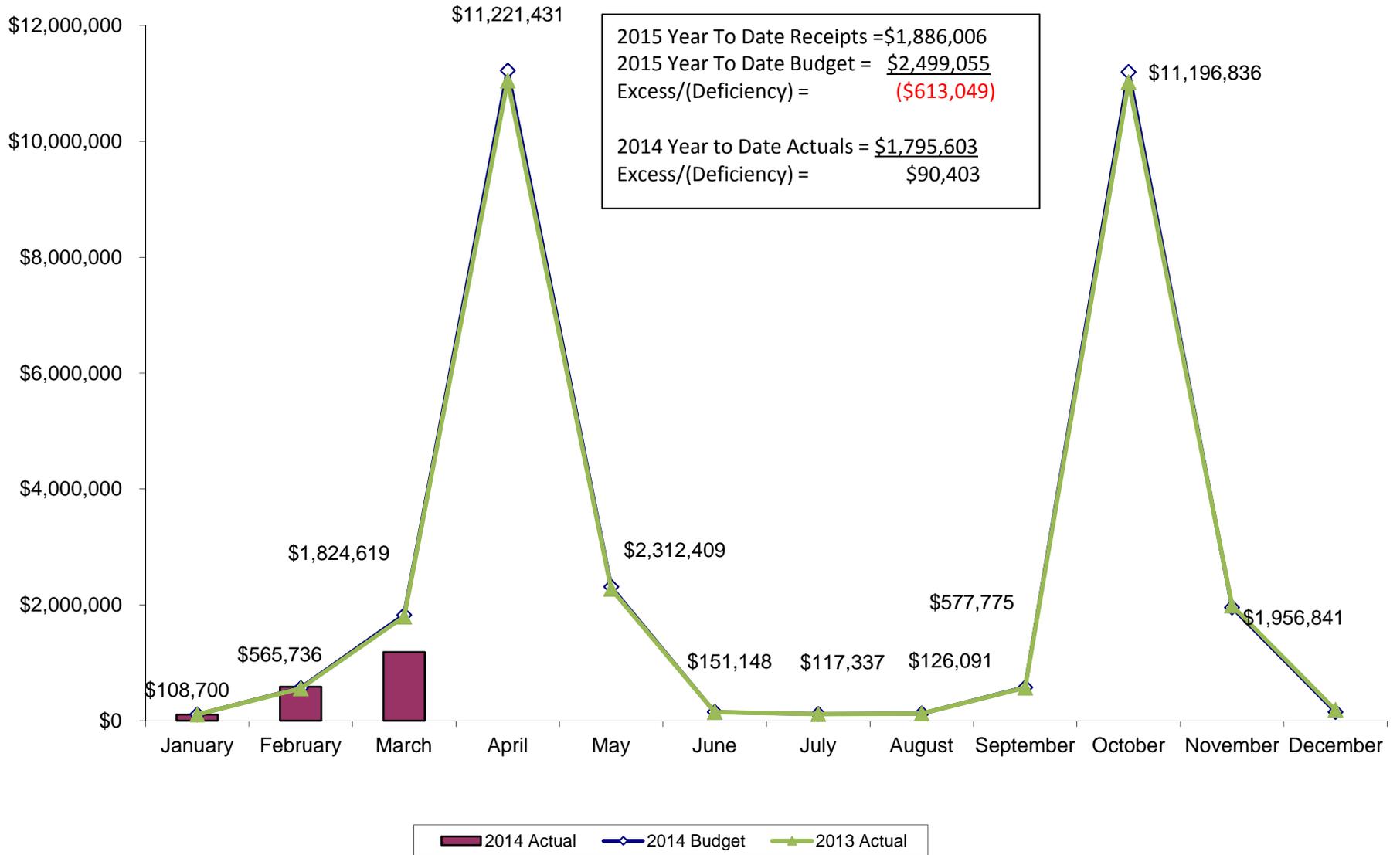
	Group Health	Premera	Total
Paid Claims - March 2015	\$ 1,268,980	\$ 2,708,791	\$ 3,977,771
Average Monthly Paid Claims (/ 3)	\$ 422,993	\$ 902,930	\$ 1,325,924
Fixed Costs - Admin Fees	\$ 112,082	\$ 94,290	\$ 206,372
Fixed Costs - Stop Loss			\$ 140,014
Average Monthly Fixed Costs (/ 3)			\$ 115,462
Total Average Monthly Costs (claims + fixed)			\$ 1,441,386
Total Average Weekly Costs (x 12 / 52)			\$ 332,627
16 Week Reserve Requirement (x 16)			\$ 5,322,039

!!Please Note!!

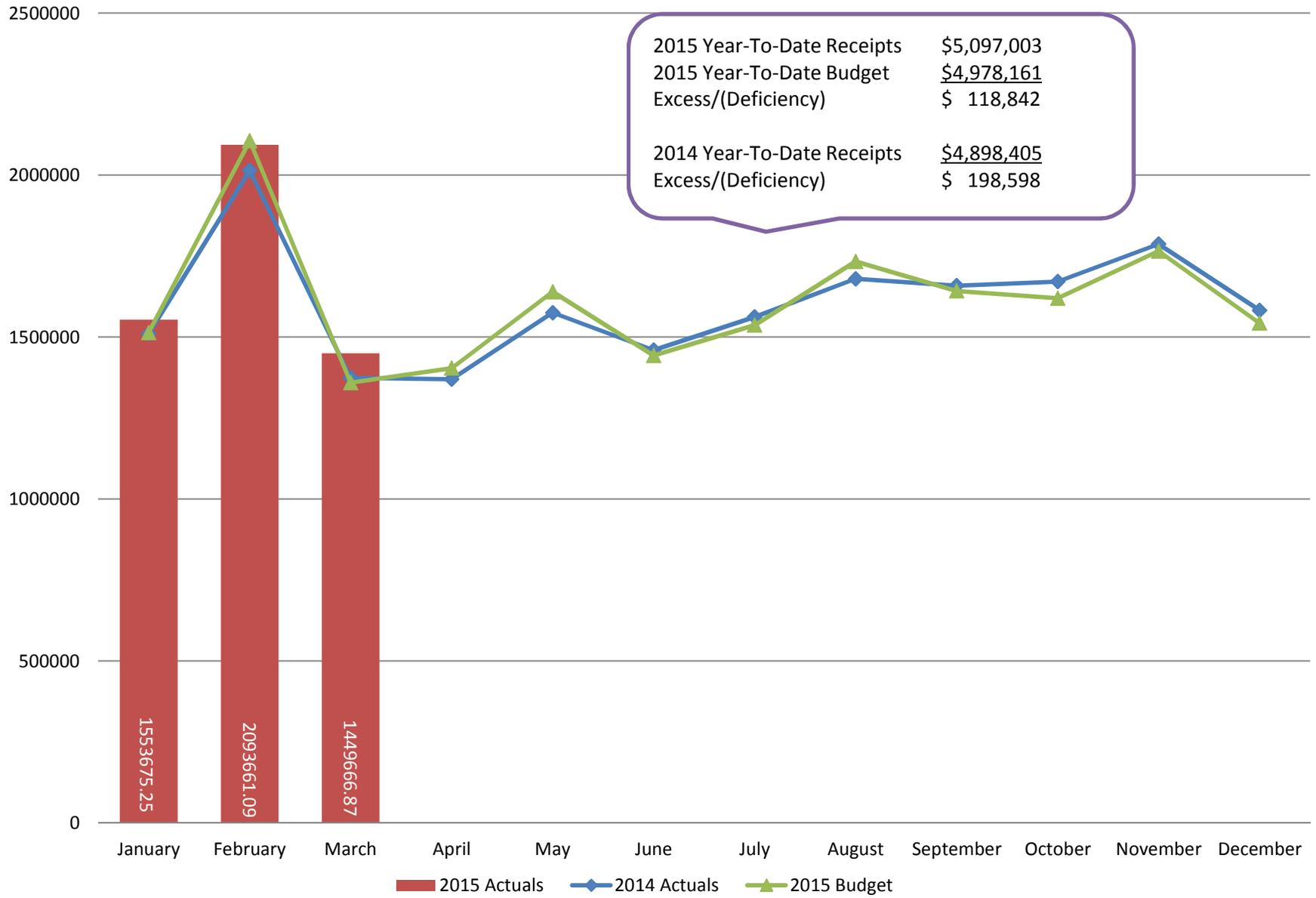
2014 reserve requirement equals \$4,191,241.

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

