

2015 Kitsap County Budget Status
(as of May 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	\$ 84,844,663	\$ 38,789,991	\$ (376,697)
Subtotal	\$86,485,686	\$ 86,108,989		
Expenditures	\$86,516,686	\$ 85,598,185	\$ 32,881,460	\$ (918,501)
Balance		\$ 510,803		

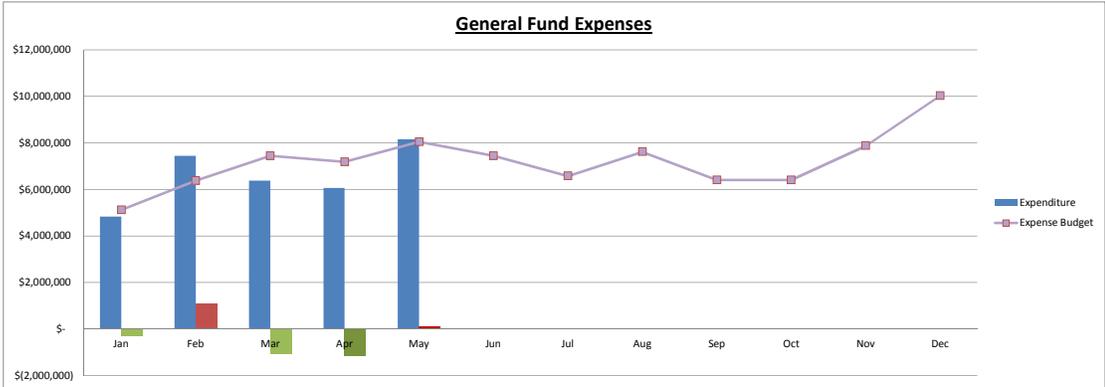
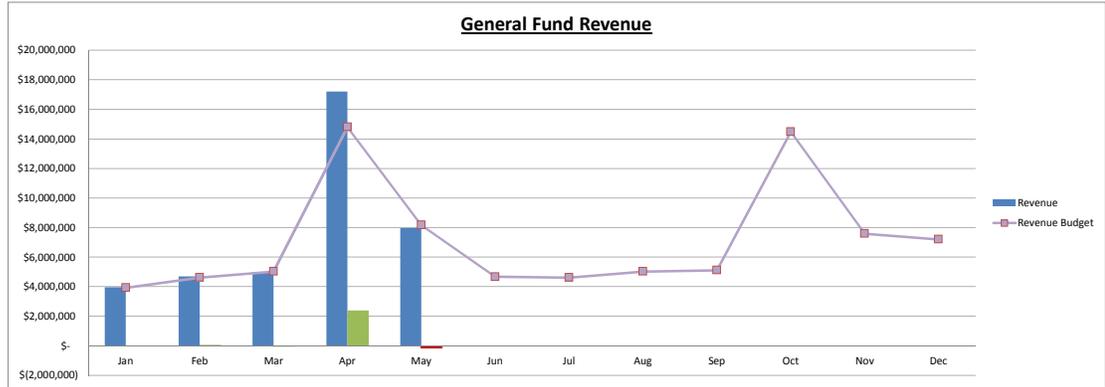
**Funds approved for spending out of General Fund reserve

Revenues High Points:

- ◆ **Sales Tax** - Trending higher than budget at the end of May by \$644,612
- ◆ **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

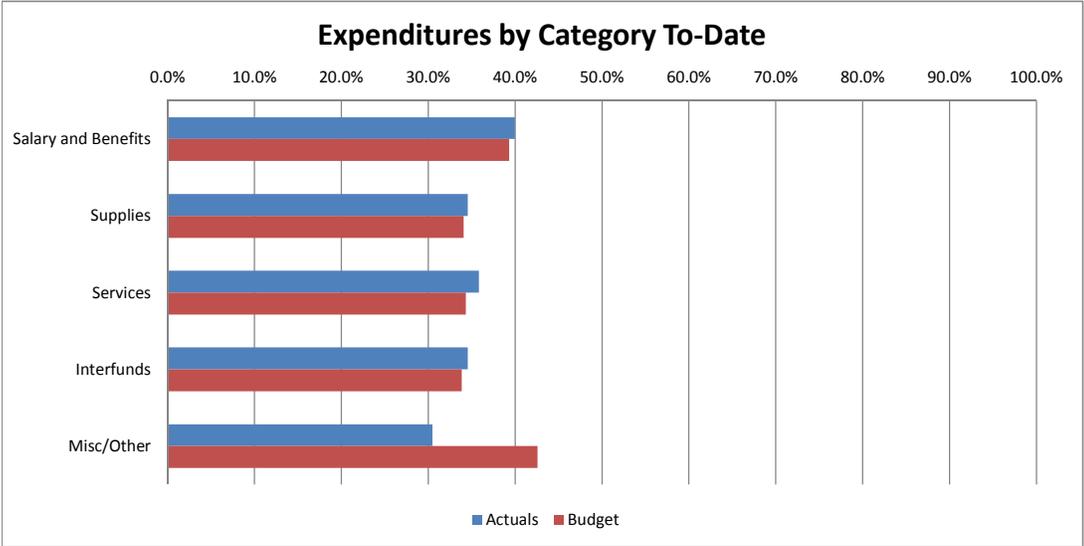
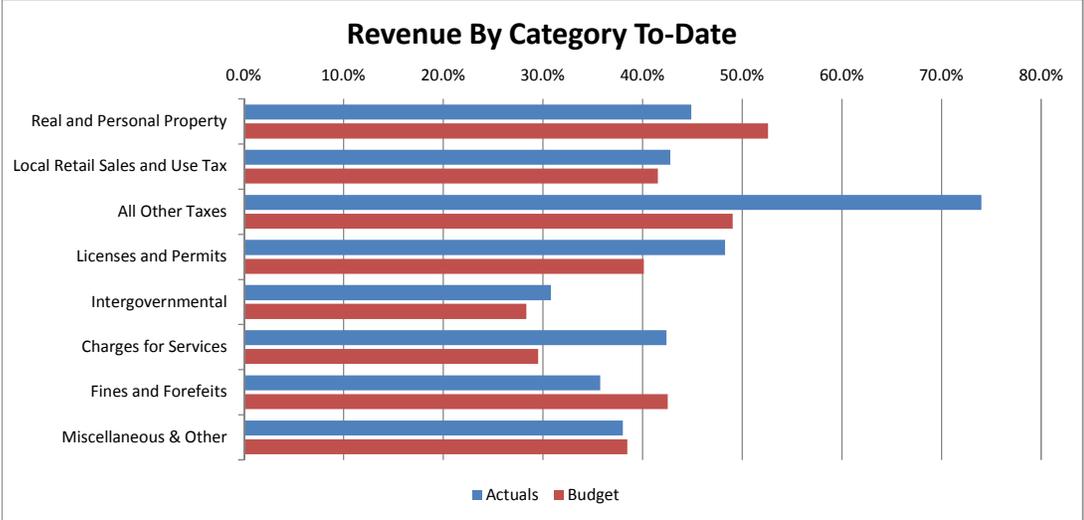
Expenditures High Points:

- ◆ **Salaries and Benefits** - There are currently 30 positions vacant in the General Fund.
Sup Crt = 1, Dist. Crt = 1, Pros. = 2, Clerk = 1, Public Def. = 2, Auditor = 1, General = 1, Sheriff = 7, Jail = 9, Juv. Det = 3, Parks = 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. Union contracts scheduled for Commissioner's agenda June 22nd.
- ◆ **Superior Court** - Increase due to increase of felony filings in Superior Court by Prosecuting Attorney
- ◆ **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
Revenue						
Property Tax	\$ 30,310,994	0	\$ 30,310,994	\$ 13,604,092	\$ 30,317,005	\$ 6,011
Sales Tax	19,304,870	0	19,304,870	8,259,750	19,949,482	644,612
Other Tax	10,241,934	0	10,241,934	7,580,558	10,096,291	(145,643)
Licenses and Permits	115,325	0	115,325	55,685	122,644	7,319
Intergovernmental	8,939,470	92,800	9,032,270	2,782,178	8,660,170	(372,100)
Charges for Services	9,065,867	8,780	9,074,647	3,846,873	8,967,126	(107,521)
Fines and Forfeits	2,425,979	0	2,425,979	867,633	2,237,319	(188,660)
Misc/Other	4,708,841	6,500	4,715,341	1,793,222	4,494,625	(220,716)
Total Revenue	85,113,280	108,080	85,221,360	38,789,991		(376,697)
Expenditures						
Salaries and Benefits	57,984,538	46,400	58,030,938	23,205,026	57,635,345	\$ (395,593)
Supplies	2,142,657	240,431	2,383,088	823,817	2,109,111	(273,977)
Services	10,336,596	180,980	10,517,576	3,768,230	10,299,551	(218,025)
Interfund Charges	8,194,312	(9,433)	8,184,879	2,828,312	8,184,879	0
Misc/Other	6,455,177	945,028	7,400,205	2,256,076	7,369,300	(30,905)
Total Expenditures	85,113,280	1,403,406	86,516,686	32,881,460		(918,501)



2015 Kitsap County Budget Status Department/Offices

Revenues

	2015 Budget	2015 Forecast	Variance
01 - County Commissioners	\$63,780	\$59,767	\$ (4,013)
05 - Superior Courts	\$542,053	\$490,170	(51,883)
06 - District Courts	\$3,942,151	\$3,580,624	(361,527)
08 - Prosecutor	\$2,996,425	\$2,879,323	(78,568)
09 - Clerk	\$1,901,444	\$2,031,535	97,315
11 - Public Defense	\$0	\$7,560	7,560
15 - Assessor	\$0	\$59	59
16 - Auditor	\$2,006,205	\$2,073,517	67,312
17 - Coroner	\$77,700	\$61,040	(16,660)
18 - Treasurer	\$3,377,170	\$3,263,905	(163,265)
23 - Administrative Services	\$0	\$77	77
25 - General Admin. & Operations	\$59,516,369	\$60,172,244	655,875
27 - Facilities Maintenance	\$287,418	\$288,827	1,409
40 - Sheriff	\$2,962,085	\$2,863,071	(99,014)
41 - Jail	\$3,343,609	\$3,029,022	(314,587)
42 - Juvenile	\$2,458,122	\$2,394,249	(63,873)
50 - Parks	\$1,591,829	\$1,494,673	(97,156)
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	\$1,464,249	\$ (13,800)
05 - Superior Courts	\$3,009,578	\$3,010,339	761
06 - District Courts	\$2,728,592	\$2,594,471	(134,121)
08 - Prosecutor	\$9,022,596	\$8,536,844	(485,752)
09 - Clerk	\$3,277,270	\$3,201,208	(76,062)
11 - Public Defense	\$2,695,349	\$2,977,314	281,965
15 - Assessor	\$2,246,582	\$2,232,042	(14,540)
16 - Auditor	\$1,779,925	\$1,757,067	(22,858)
17 - Coroner	\$1,120,361	\$1,052,161	(68,200)
18 - Treasurer	\$956,462	\$921,621	(34,841)
23 - Administrative Services	\$791,742	\$776,799	(14,943)
25 - General Admin. & Operations	\$9,230,427	\$10,610,322	1,379,895 **
27 - Facilities Maintenance	\$1,798,258	\$1,780,116	(18,142)
40 - Sheriff	\$19,255,338	\$18,461,786	(793,552)
41 - Jail	\$13,287,842	\$12,687,948	(599,894)
42 - Juvenile	\$7,665,420	\$7,529,416	(136,004)
50 - Parks	\$4,186,754	\$4,056,290	(130,464)
55 - Cooperative Extension	\$386,392	\$384,873	(1,519)
60 - Personnel & Human Resources	\$1,568,749	\$1,563,317	(5,432)

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

Benefit Bucket Fund - 2015

Month	January	February	March	April	May	Total to Date
Beginning Fund Balance	\$ 4,796,122	\$ 5,364,190	\$ 4,829,529	\$ 4,252,374	\$ 3,896,608	
Transfers In						
Department (County) Charges	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 5,610,394
Employee/COBRA Contributions	\$ 145,793	\$ 145,782	\$ 147,986	\$ 141,035	\$ 168,338	\$ 748,934
Provider RX Rebates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W2 pass-through reporting	\$ 658,074	\$ (458,597)	\$ -	\$ (251)	\$ (515,821)	\$ (316,596)
Stop Loss Insurance Reimbursements	\$ 61,226	\$ -	\$ 47,588	\$ 23,728	\$ 43,177	\$ 175,719
Other Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 1,987,171	\$ 809,264	\$ 1,317,654	\$ 1,286,590	\$ 817,773	\$ 6,218,452
Transfers Out						
Administration Fee						
Group Health	\$ 37,459	\$ 37,385	\$ 37,238	\$ 75,068	\$ 37,904	\$ 225,054
Premera	\$ 31,285	\$ 31,534	\$ 31,472	\$ 64,188	\$ 32,469	\$ 190,947
Claims (by posting date)						
Group Health	\$ 486,711	\$ 317,529	\$ 464,741	\$ 813,108	\$ 625,451	\$ 2,707,539
Premera	\$ 755,898	\$ 702,392	\$ 1,250,501	\$ 504,393	\$ 539,851	\$ 3,753,036
Premiums						
Dental and Life	\$ 86,472	\$ 86,943	\$ 87,268	\$ 87,676	\$ 87,479	\$ 435,837
Waive Medical Coverage Payments	\$ 6,115	\$ 11,425	\$ 11,225	\$ 11,625	\$ 11,775	\$ 52,165
Stop Loss Insurance	\$ -	\$ 140,014	\$ -	\$ 70,547	\$ 140,894	\$ 351,455
DiMartino - Benefits Consultant	\$ 7,023	\$ 5,256	\$ 4,909	\$ 7,023	\$ 7,023	\$ 31,234
Affordable Care Act Fees	\$ -	\$ 1,242	\$ -	\$ -	\$ -	\$ 1,242
Salaries and Benefits (Benefits Analyst)	\$ 3,300	\$ 8,703	\$ 6,587	\$ 6,606	\$ 9,898	\$ 35,093
Other Misc Expenses***	\$ 4,841	\$ 1,503	\$ 869	\$ 2,123	\$ 3,490	\$ 12,826
Subtotal Expenditures	\$ 1,419,102	\$ 1,343,925	\$ 1,894,809	\$ 1,642,356	\$ 1,496,234	\$ 7,796,426
Ending Fund Balance	\$ 5,364,190	\$ 4,829,529	\$ 4,252,374	\$ 3,896,608	\$ 3,218,147	

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

Obligated Program Reserves (see calculation below)	\$ 5,337,622	\$ 5,337,622	\$ 5,337,622	\$ 5,337,622	\$ 5,337,622
Net Unobligated Program Reserves	\$ 26,568	\$ (508,093)	\$ (1,085,249)	\$ (1,441,015)	\$ (2,119,475)

Obligated Program Reserve Calculation - Based on actual costs to date

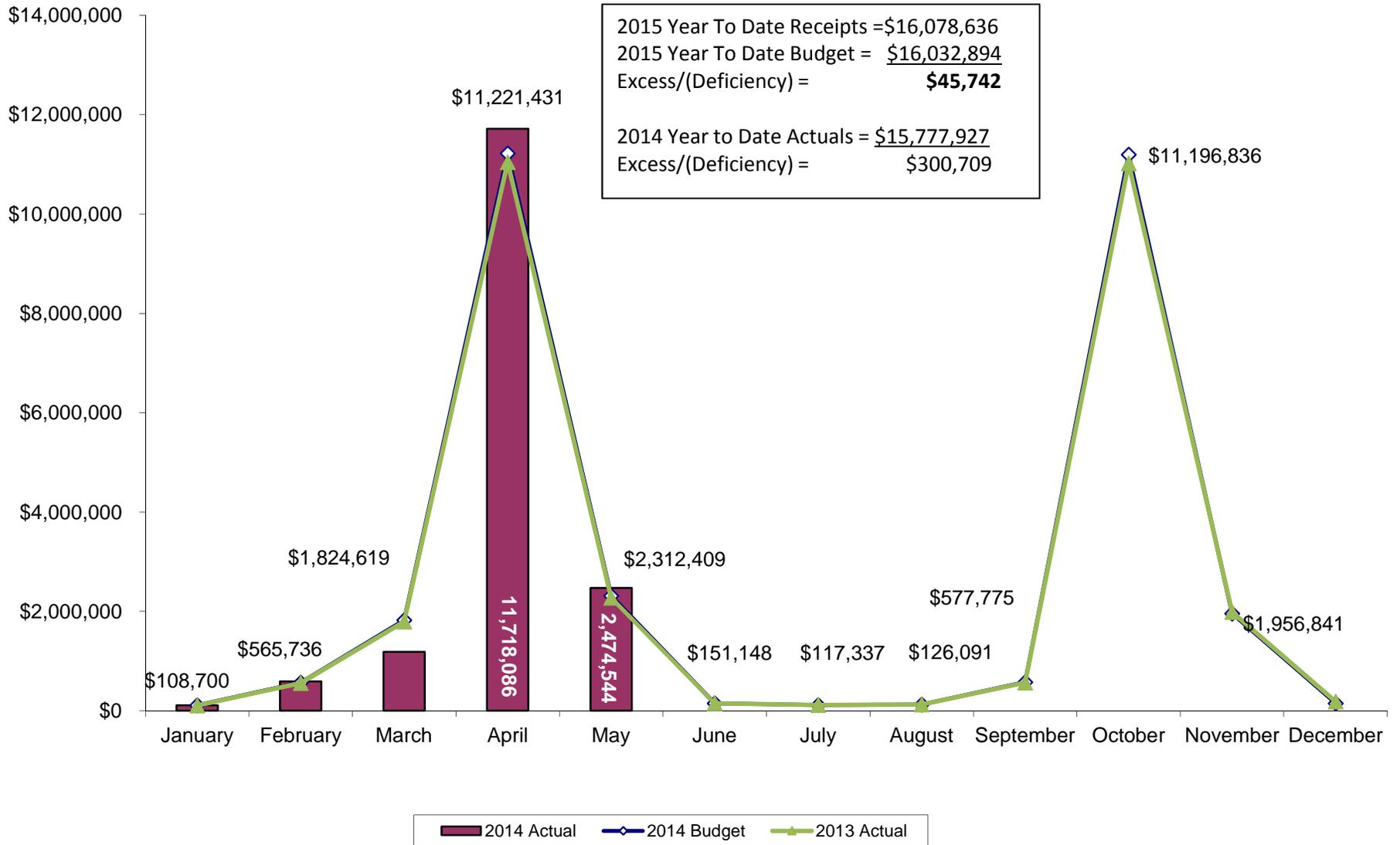
	Group Health	Premera	Total
Paid Claims - May 2015	\$ 2,707,539	\$ 3,753,036	\$ 6,460,574
Average Monthly Paid Claims (/ 5)	\$ 541,507.79	\$ 750,607.10	\$ 1,292,115
Fixed Costs - Admin Fees	\$ 225,054	\$ 190,947	\$ 416,001
Fixed Costs - Stop Loss			\$ 351,455
Average Monthly Fixed Costs (/ 5)			\$ 153,491
Total Average Monthly Costs (claims + fixed)			\$ 1,445,606
Total Average Weekly Costs (x 12 / 52)			\$ 333,601
16 Week Reserve Requirement (x 16)			\$ 5,337,622

!!Please Note!!

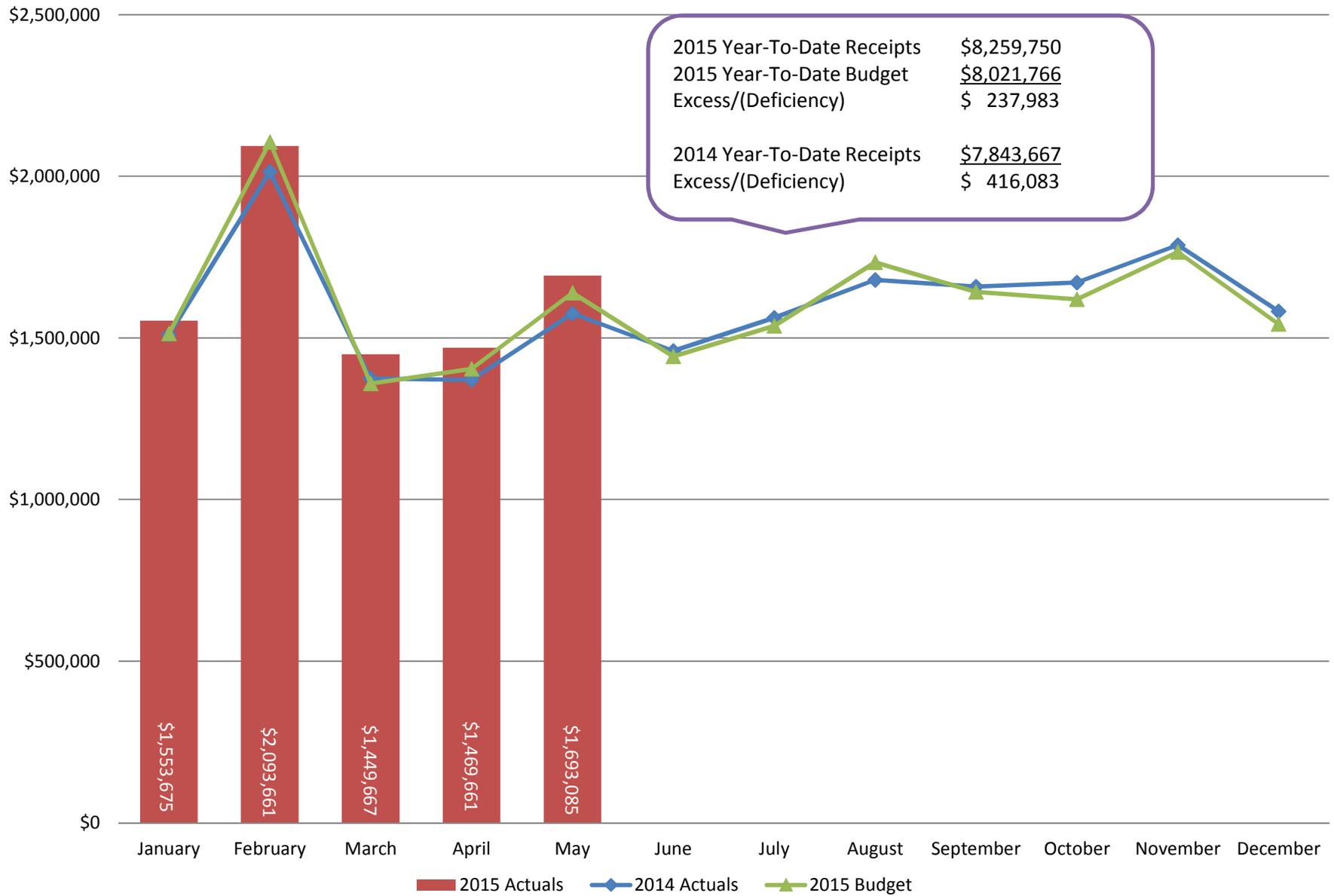
2014 reserve requirement equals \$4,191,241.

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

