

2015 Kitsap County Budget Status
(as of November 30th, 2015)

	2015 Amended Budget	2015 Year-End Forecast	2015 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
Appropriated Fund Balance**	\$5,695,392	\$ 5,695,392		
Revenues	\$85,450,290	\$ 87,045,023	\$ 82,848,650	\$ 1,594,733
Subtotal	\$91,145,682	\$ 92,740,415		
Expenditures	\$91,145,682	\$ 90,266,401	\$ 80,503,015	\$ (879,281)
Balance		\$ 2,474,014		

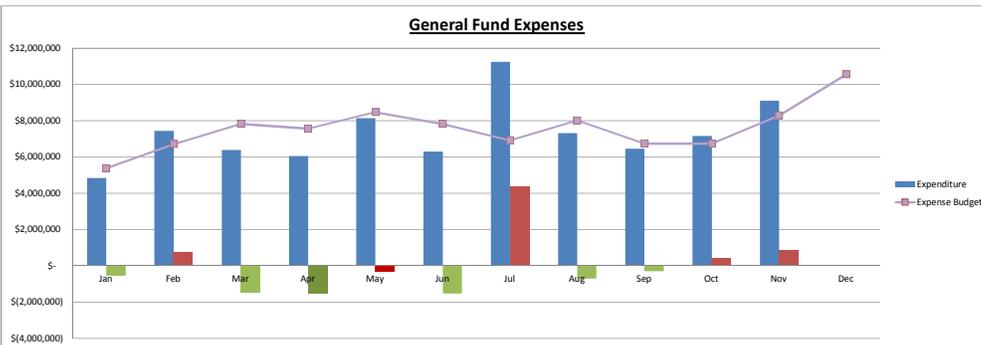
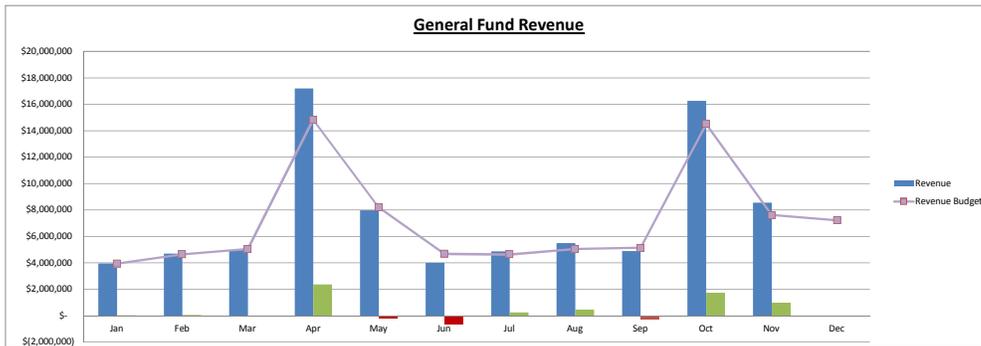
**Funds approved for spending out of General Fund reserve

Revenues High Points:

- ◆ **Sales Tax** - Trending higher than budget at the end of November by \$1,443,728
- ◆ **District Court** - Traffic infractions, adult probation and monitoring fees are below budget.
- ◆ **Prosecutor** - Delay in receipt of DSHS/Family Support payments. Revenue is lower than budget.
- ◆ **Treasurer** - Investment Interest & Penalties & Interest on Real Property above budget
- ◆ **Juvenile** - Tribal Bed Revenue is lower than budget.
- ◆ **Jail** - Bed Revenue is trending over budget. Large portion of revenue over budget in the General Fund for October is a catchup on Jail bed billings.

Expenditures High Points:

- ◆ **Salaries and Benefits** - There are currently 31 positions vacant in the General Fund.
Sup Crts = 2, Dist. Crts = 2, Pros. = 3, Assessor = 1, Auditor = 2, Facilities = 2, Sheriff = 8, Jail = 6, Juv. Det = 3, Parks = 1, Human Resources = 1
- ◆ **Sheriff and Jail** - Payout of retroactive portion of settled labor contract occurred in July's actuals. The 4th quarter transfer from fund balance for both retroactive pay and increase to 2015 is included above.
- ◆ **Prosecutor** - Salary & Benefits savings is projected following a reorganization change.
- ◆ **Juvenile** - Savings projected in salary & benefits related to reduced bed revenue.
- ◆ **Public Defense** - Watching special legal services closely. Possible overage by approximately \$20,000. Two significant trial dates set for December.



2015 Kitsap County Budget Status Department/Offices

Revenues

	2015 Budget	2015 Forecast	Variance
01 - County Commissioners	\$63,780	\$61,070	\$ (2,710)
05 - Superior Courts	\$641,927	\$598,723	(43,204)
06 - District Courts	\$3,942,151	\$3,301,618	(640,533)
08 - Prosecutor	\$2,962,891	\$2,769,345	(193,546)
09 - Clerk	\$1,914,220	\$1,951,208	36,988
11 - Public Defense	\$0	\$62,721	62,721
15 - Assessor	\$0	\$360	360
16 - Auditor	\$2,006,205	\$2,140,463	134,258
17 - Coroner	\$77,700	\$85,428	7,728
18 - Treasurer	\$3,377,170	\$3,493,981	116,811
23 - Administrative Services	\$0	\$102	102
25 - General Admin. & Operations	\$59,516,369	\$61,354,329	1,837,960
27 - Facilities Maintenance	\$287,418	\$268,687	(18,731)
40 - Sheriff	\$3,039,209	\$2,932,917	(106,292)
41 - Jail	\$3,343,609	\$4,149,751	806,142
42 - Juvenile	\$2,469,054	\$2,157,355	(311,699)
50 - Parks	\$1,591,829	\$1,476,420	(115,409)
55 - Cooperative Extension	\$105,000	\$105,000	0
60 - Personnel & Human Resources	\$81,000	\$135,545	0

Expenditures

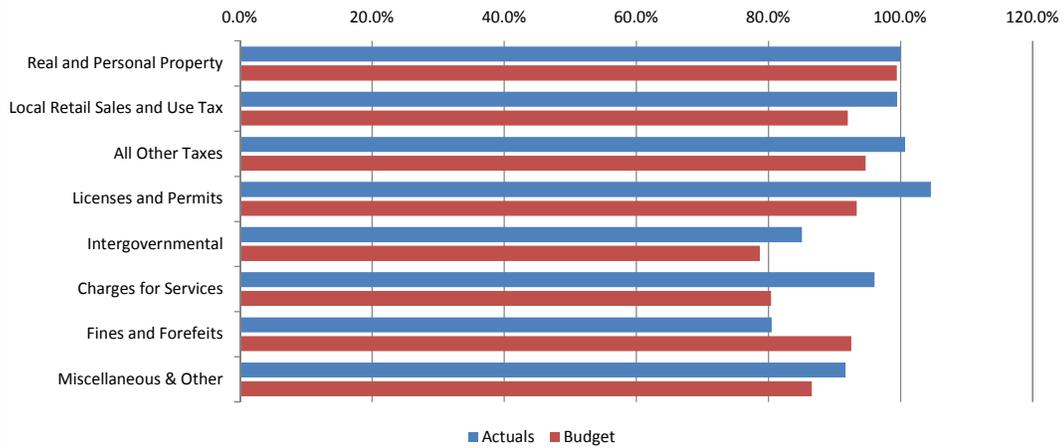
	2015 Budget	2015 Forecast	Variance
01 - County Commissioners	\$1,478,049	\$1,469,588	\$ (8,461)
05 - Superior Courts	\$3,149,402	\$3,096,657	(52,745)
06 - District Courts	\$2,728,592	\$2,644,235	(84,357)
08 - Prosecutor	\$9,074,656	\$8,556,482	(518,174)
09 - Clerk	\$3,332,270	\$3,266,704	(65,566)
11 - Public Defense	\$3,125,349	\$3,124,949	(400)
15 - Assessor	\$2,256,582	\$2,158,264	(98,318)
16 - Auditor	\$1,779,925	\$1,739,357	(40,568)
17 - Coroner	\$1,120,361	\$1,110,385	(9,976)
18 - Treasurer	\$956,462	\$934,672	(21,790)
23 - Administrative Services	\$791,742	\$760,948	(30,794)
25 - General Admin. & Operations	\$9,985,312	\$11,729,013	1,743,701 **
27 - Facilities Maintenance	\$1,798,258	\$1,664,941	(133,317)
40 - Sheriff	\$21,299,501	\$20,659,565	(639,936)
41 - Jail	\$14,364,974	\$14,273,165	(91,809)
42 - Juvenile	\$7,726,352	\$7,315,791	(410,561)
50 - Parks	\$4,191,754	\$3,978,488	(213,266)
55 - Cooperative Extension	\$386,392	\$334,847	(51,545)
60 - Personnel & Human Resources	\$1,599,749	\$1,448,350	(151,399)

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

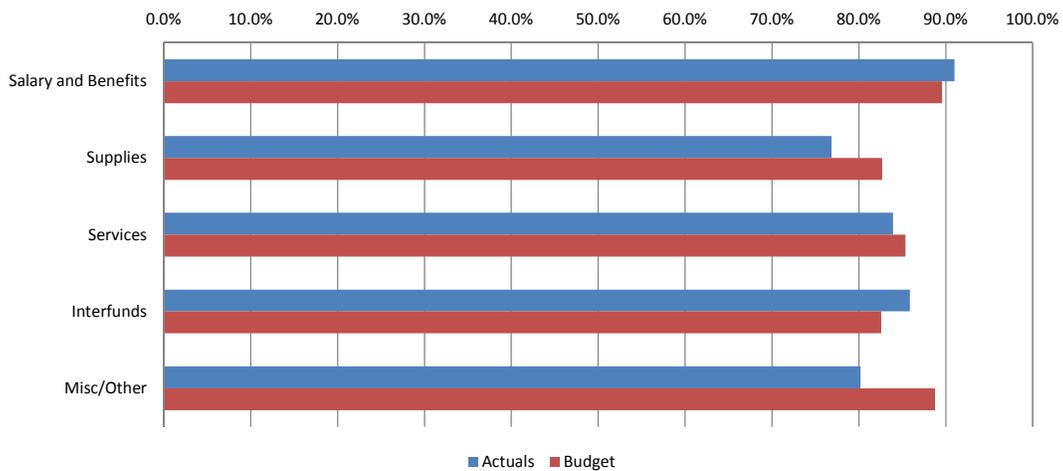
2015 Kitsap County Budget Status Categories

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	0	\$ 30,310,994	\$ 30,323,818	\$ 30,485,365	\$ 174,371
Sales Tax	19,304,870	0	19,304,870	19,205,899	20,876,322	1,571,452
Other Tax	10,241,934	0	10,241,934	10,310,880	10,290,968	49,034
Licenses and Permits	115,325	0	115,325	120,638	122,605	7,280
Intergovernmental	8,939,470	162,624	9,102,094	7,744,429	9,183,675	81,581
Charges for Services	9,065,867	8,780	9,074,647	8,719,938	9,148,413	73,766
Fines and Forfeits	2,425,979	0	2,425,979	1,952,923	2,130,461	(295,518)
Misc/Other	4,708,841	165,606	4,874,447	4,470,125	4,807,214	(67,233)
Total Revenue	85,113,280	337,010	85,450,290	82,848,650		1,594,733
Expenditures						
Salaries and Benefits	57,984,538	3,022,299	61,006,837	55,528,483	60,801,182	\$ (205,655)
Supplies	2,142,657	330,056	2,472,713	1,900,256	2,303,120	(169,593)
Services	10,336,596	982,088	11,318,684	9,499,318	11,094,964	(223,720)
Interfund Charges	8,194,312	(9,433)	8,184,879	7,028,023	7,943,216	(241,663)
Misc/Other	6,455,177	1,707,392	8,162,569	6,546,935	8,123,918	(38,651)
Total Expenditures	85,113,280	6,032,402	91,145,682	80,503,015		(879,281)

Revenue By Category To-Date



Expenditures by Category To-Date



Benefit Bucket Fund - 2015

Month	January	February	March	April	May	June	July	August	September	October	November	December	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	\$ 4,281,358	\$ 3,033,351	\$ 3,143,845	\$ 2,896,458	\$ 2,427,427	
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	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 1,122,079	\$ 12,342,867
Employee/COBRA Contributions	\$ 145,793	\$ 145,782	\$ 147,986	\$ 141,035	\$ 154,955	\$ 144,193	\$ 161,806	\$ 149,372	\$ 144,524	\$ 142,841	\$ 143,317	\$ 143,317	\$ 1,621,603
Provider RX Rebates					\$ 13,384			\$ 10,990		\$ 9,515	\$ 25,557		\$ 59,446
W2 pass-through reporting	\$ 658,074	\$ (458,597)		\$ (251)	\$ (515,821)	\$ 5,624	\$ 513,843		\$ (1,314)	\$ (2)	\$ (555,391)		\$ (353,836)
Stop Loss Insurance Reimbursements	\$ 61,226		\$ 47,588	\$ 23,728	\$ 43,177	\$ 447,392	\$ 1,157,341	\$ 74,941	\$ 102,672	\$ 127,005	\$ 5,506		\$ 2,090,576
Other Misc Revenue													\$ -
Subtotal Revenue	\$ 1,987,171	\$ 809,264	\$ 1,317,654	\$ 1,286,590	\$ 817,773	\$ 1,719,288	\$ 2,955,069	\$ 1,357,381	\$ 1,367,960	\$ 1,401,438	\$ 741,067	\$ -	\$ 15,760,655
Transfers Out													
Administration Fee													
Group Health	\$ 37,459	\$ 37,385	\$ 37,238	\$ 75,068	\$ 37,904	\$ 37,832		\$ 37,907	\$ 37,853	\$ 75,217			\$ 413,863
Premera	\$ 31,285	\$ 31,534	\$ 31,472	\$ 64,188	\$ 32,469	\$ 31,970		\$ 32,095	\$ 31,659	\$ 64,688			\$ 351,359
Claims (by posting date)													
Group Health	\$ 486,711	\$ 317,529	\$ 464,741	\$ 813,108	\$ 625,451	\$ 341,914	\$ 437,300	\$ 431,370	\$ 587,316	\$ 563,980	\$ 533,957		\$ 5,603,375
Premera	\$ 755,898	\$ 702,392	\$ 1,250,501	\$ 504,393	\$ 539,851	\$ 1,705,239	\$ 744,784	\$ 1,917,032	\$ 402,178	\$ 605,442	\$ 547,860		\$ 9,675,570
Premiums													
Dental and Life	\$ 86,472	\$ 86,943	\$ 87,268	\$ 87,676	\$ 87,479	\$ 175,029		\$ 88,019	\$ 87,290	\$ 87,709	\$ 87,720		\$ 961,605
Waive Medical Coverage Payments	\$ 6,115	\$ 11,425	\$ 11,225	\$ 11,625	\$ 11,775	\$ 11,525	\$ 11,575	\$ 11,515	\$ 23,100	\$ 11,500	\$ 11,605		\$ 132,985
Stop Loss Insurance		\$ 140,014		\$ 70,547	\$ 140,894		\$ 70,530	\$ 70,504	\$ 70,302	\$ 137,130			\$ 699,920
DIMartino - Benefits Consultant	\$ 7,023	\$ 5,256	\$ 4,909	\$ 7,023	\$ 7,023	\$ 5,172	\$ 7,023	\$ 7,023	\$ 7,023	\$ 4,963	\$ 7,163		\$ 69,600
Affordable Care Act Fees		\$ 1,242				\$ 4,079	\$ 1,242			\$ 87,031			\$ 93,594
Salaries and Benefits (Benefits Analyst)	\$ 3,300	\$ 8,703	\$ 6,587	\$ 6,606	\$ 9,898	\$ 6,604	\$ 6,702	\$ 6,698	\$ 9,279	\$ 6,694	\$ 10,057		\$ 81,126
Other Misc Expenses***	\$ 4,841	\$ 1,503	\$ 869	\$ 2,123	\$ 3,490	\$ 6,258	\$ 6,368	\$ 3,225	\$ 1,468	\$ 4,472	\$ 11,736		\$ 46,352
Subtotal Expenditures	\$ 1,419,102	\$ 1,343,925	\$ 1,894,809	\$ 1,642,356	\$ 1,496,234	\$ 2,325,623	\$ 1,285,523	\$ 2,605,388	\$ 1,257,467	\$ 1,648,825	\$ 1,210,098	\$ -	\$ 18,129,350
Ending Fund Balance	\$ 5,364,190	\$ 4,829,529	\$ 4,252,374	\$ 3,896,608	\$ 3,218,147	\$ 2,611,812	\$ 4,281,358	\$ 3,033,351	\$ 3,143,845	\$ 2,896,458	\$ 2,427,427	\$ 2,427,427	

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

Obligated Program Reserves (see calculation below)	\$ 4,918,661	\$ 4,918,661	\$ 4,918,661	\$ 4,918,661	\$ 4,918,661	\$ 4,918,661	\$ 4,918,661	\$ 4,918,661	\$ 4,918,661	\$ 4,918,661	\$ 4,918,661	\$ 4,918,661	\$ 4,918,661
Net Unobligated Program Reserves	\$445,529	(\$89,132)	(\$666,287)	(\$1,022,054)	(\$1,700,514)	(\$2,306,849)	(\$ 637,303)	(\$ 1,885,310)	(\$ 1,774,816)	(\$ 2,022,203)	(\$ 2,491,234)	(\$ 2,491,234)	

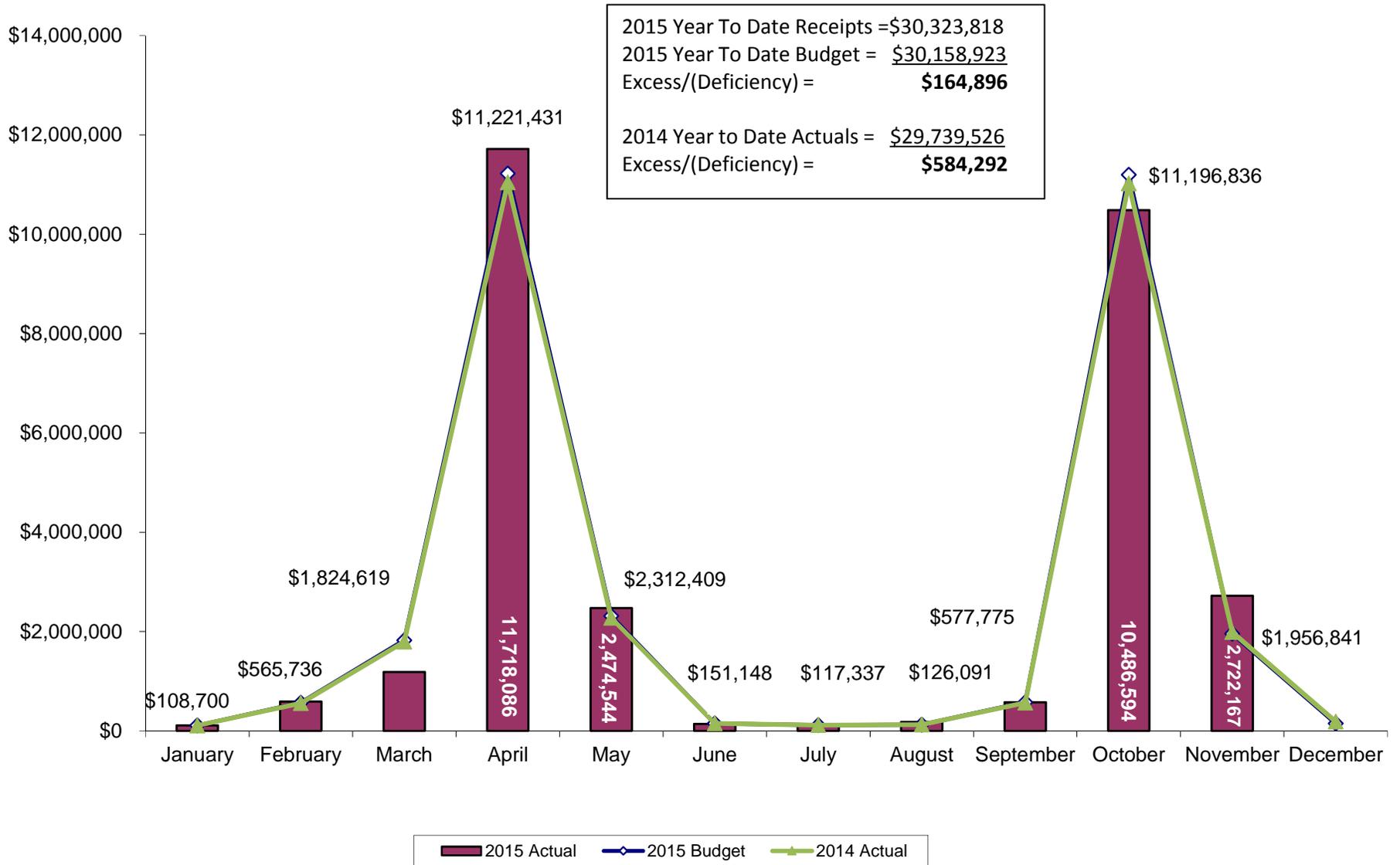
Obligated Program Reserve Calculation - Based on actual costs to date

	Group Health	Premera	Total
Paid Claims - November 2015	\$ 5,603,375	\$ 9,675,570	\$ 15,278,946
Stop Loss Insurance Reimbursements			\$ (2,090,576)
Net Paid Claims - November 2015			\$ 13,188,370
Fixed Costs - Admin Fees	\$ 413,863	\$ 351,359	\$ 765,222
Fixed Costs - Stop Loss			\$ 699,920
Total Medical Plan Costs (Claims + Fixed) - November 2015			\$ 14,653,511
Total Average Monthly Costs (claims + fixed)			\$ 1,332,137
Total Average Weekly Costs (x 12 / 52)			\$ 307,416
16 Week Reserve Requirement (x 16)			\$ 4,918,661

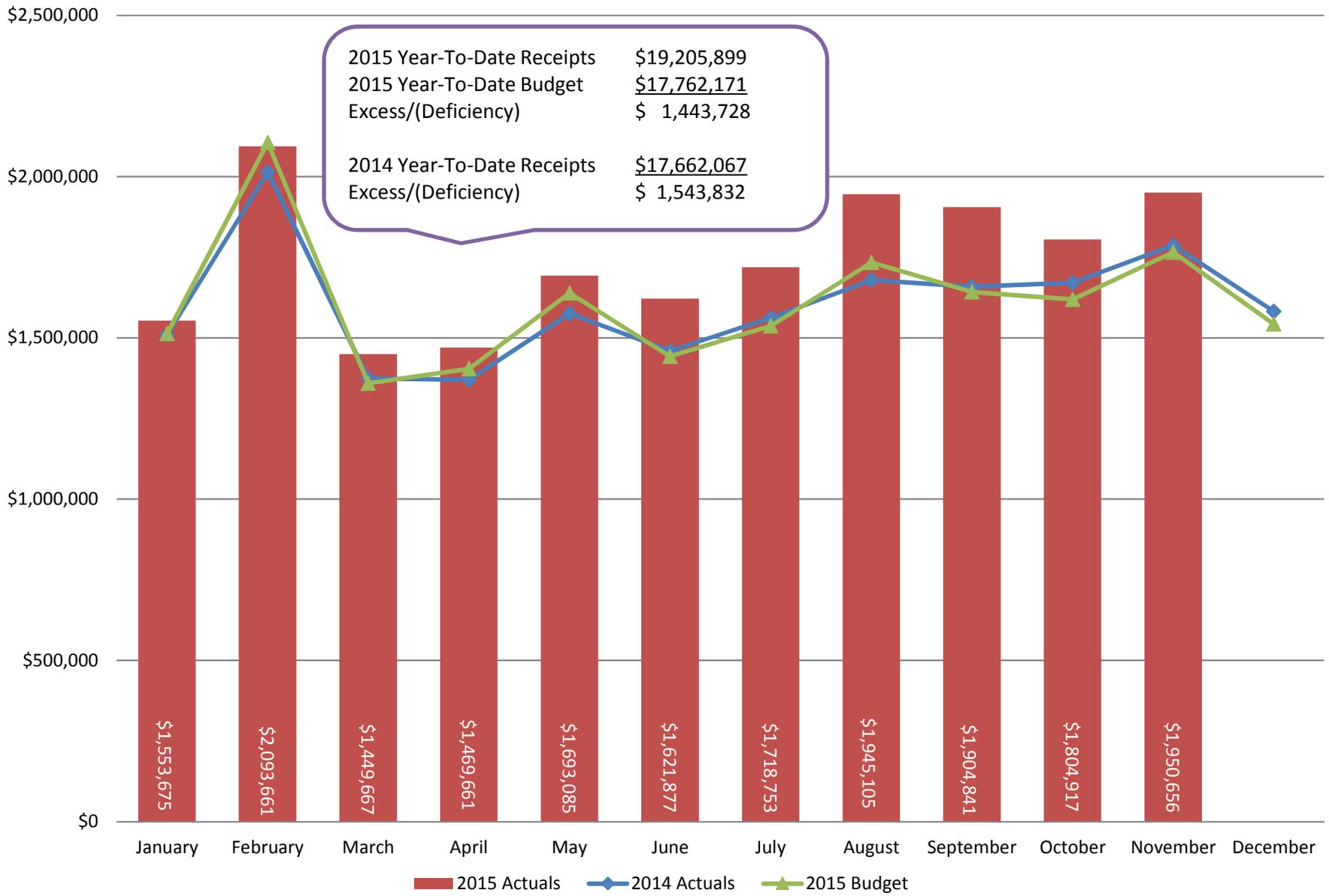
!!Please Note!!
2014 reserve requirement equals \$4,191,241.
This calculation **does not** include projected future stop loss reimbursements.

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

