

**2015 Kitsap County Budget Status**  
(as of October 31st, 2015)

	2015 Amended Budget	2015 Year-End Forecast	2015 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
<b>Appropriated Fund Balance**</b>	\$2,049,969	\$ 5,548,095		
<b>Revenues</b>	\$85,313,101	\$ 87,232,618	\$ 74,287,402	\$ 1,919,517
<b>Subtotal</b>	\$87,363,070	\$ 92,780,713		
<b>Expenditures</b>	\$87,368,070	\$ 90,567,107	\$ 71,388,763	\$ 3,199,037
<b>Balance</b>		\$ 2,213,606		

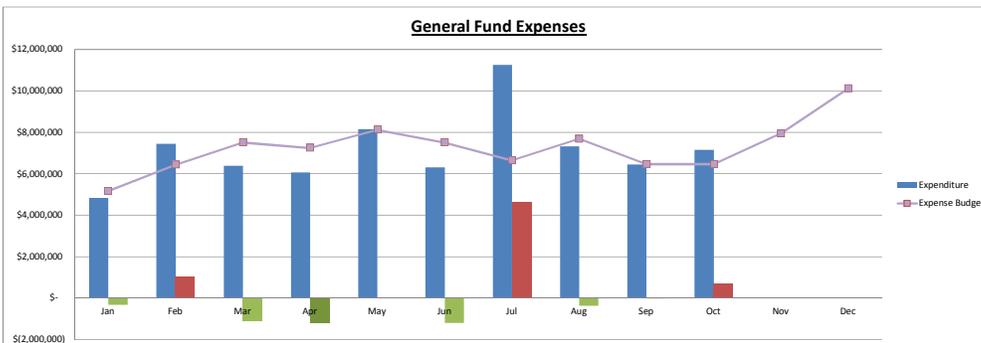
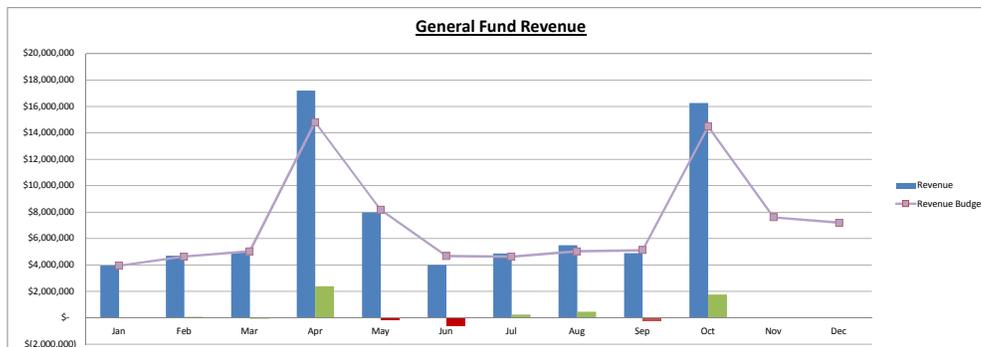
\*\*Funds approved for spending out of General Fund reserve

**Revenues High Points:**

- ◆ **Sales Tax** - Trending higher than budget at the end of September by \$1,258,309
- ◆ **District Court** - Traffic infractions, adult probation and monitoring fees are below budget.
- ◆ **Auditor** - Filings, recordings and licensing fees trending higher than 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 35 positions vacant in the General Fund.  
*Sup Crim = 1, Dist. Crim = 1, Pros. = 3, Assessor = 1, Auditor = 3, Admin Services = 1, Facilities = 4, Sheriff = 10, 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 estimated transfer from fund balance for both retroactive pay and increase 2015 is shown above. Actual budget amendment will take place in 4th quarter.
- ◆ **Superior Court** - Increase in felony filings in Superior Court by Prosecuting Attorney. Services trending over Budget Interpreter Costs & Carpeting Project.
- ◆ **Prosecutor** - Salary & Benefits savings is projected following a reorganization change. Services trending over budget due to increased trial expenses and trainings.
- ◆ **Clerk** - Jury Expenses are projected to exceed budget.
- ◆ **Public Defense** - Special legal services projected to go over budget by approximately \$475,000. 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	\$61,775	\$ (2,005)
05 - Superior Courts	\$542,053	\$587,566	45,513
06 - District Courts	\$3,942,151	\$3,366,809	(575,342)
08 - Prosecutor	\$2,957,891	\$2,961,208	3,317
09 - Clerk	\$1,914,220	\$1,919,099	(20,121)
11 - Public Defense	\$0	\$53,243	53,243
15 - Assessor	\$0	\$396	396
16 - Auditor	\$2,006,205	\$2,231,074	224,869
17 - Coroner	\$77,700	\$84,803	7,103
18 - Treasurer	\$3,377,170	\$3,345,369	(31,801)
23 - Administrative Services	\$0	\$102	102
25 - General Admin. & Operations	\$59,516,369	\$61,400,871	1,884,502
27 - Facilities Maintenance	\$287,418	\$270,563	(16,855)
40 - Sheriff	\$3,039,209	\$2,962,841	(76,368)
41 - Jail	\$3,343,609	\$4,018,831	675,222
42 - Juvenile	\$2,467,497	\$2,262,884	(204,613)
50 - Parks	\$1,591,829	\$1,519,183	(72,646)
55 - Cooperative Extension	\$105,000	\$105,000	0
60 - Personnel & Human Resources	\$81,000	\$81,000	0

### Expenditures

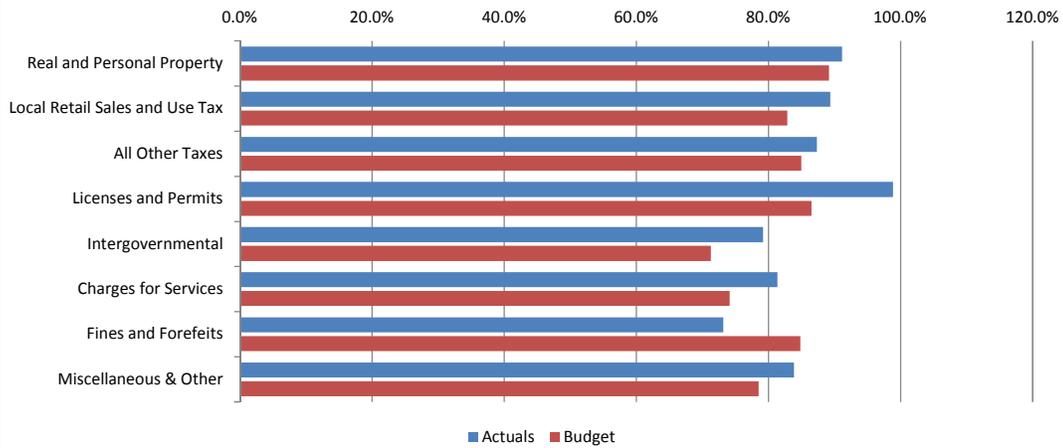
	2015 Budget	2015 Forecast	Variance
01 - County Commissioners	\$1,478,049	\$1,472,865	\$ (5,184)
05 - Superior Courts	\$3,009,578	\$3,030,349	20,771
06 - District Courts	\$2,728,592	\$2,670,675	(57,917)
08 - Prosecutor	\$9,022,596	\$8,558,181	(464,415)
09 - Clerk	\$3,282,270	\$3,249,987	(32,283)
11 - Public Defense	\$2,695,349	\$3,161,575	466,226
15 - Assessor	\$2,246,582	\$2,166,745	(79,837)
16 - Auditor	\$1,779,925	\$1,707,064	(72,861)
17 - Coroner	\$1,120,361	\$1,105,875	(14,486)
18 - Treasurer	\$956,462	\$928,783	(27,679)
23 - Administrative Services	\$791,742	\$777,978	(13,764)
25 - General Admin. & Operations	\$9,985,312	\$11,553,804	1,568,492 **
27 - Facilities Maintenance	\$1,798,258	\$1,748,854	(49,404)
40 - Sheriff	\$19,332,462	\$20,816,879	1,484,417
41 - Jail	\$13,287,842	\$14,073,443	785,601
42 - Juvenile	\$7,674,795	\$7,550,235	(124,560)
50 - Parks	\$4,191,754	\$4,064,592	(127,162)
55 - Cooperative Extension	\$386,392	\$380,298	(6,094)
60 - Personnel & Human Resources	\$1,599,749	\$1,548,925	(50,824)

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

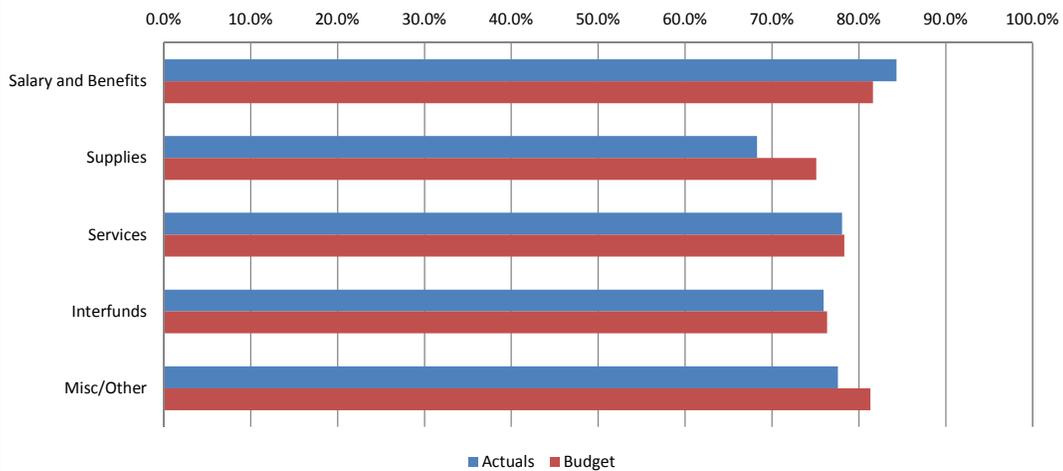
## 2015 Kitsap County Budget Status Categories

Object Account	2015 Adopted Budget	Budget Change 2015	2015 Adjusted Budget	YTD Actual 2015	2015 Forecast	Forecast to Budget
<b>Revenue</b>						
Property Tax	\$ 30,310,994	(30,758)	\$ 30,280,236	\$ 27,601,652	\$ 30,390,048	\$ 109,812
Sales Tax	19,304,870	0	19,304,870	17,255,242	20,774,836	1,469,966
Other Tax	10,241,934	0	10,241,934	8,947,215	10,219,799	(22,135)
Licenses and Permits	115,325	0	115,325	114,024	128,829	13,504
Intergovernmental	8,939,470	157,624	9,097,094	7,206,347	9,576,873	479,779
Charges for Services	9,065,867	8,780	9,074,647	7,385,036	9,214,064	139,417
Fines and Forfeits	2,425,979	0	2,425,979	1,775,445	2,131,966	(294,013)
Misc/Other	4,708,841	64,175	4,773,016	4,002,441	4,796,202	23,186
<b>Total Revenue</b>	<b>85,113,280</b>	<b>199,821</b>	<b>85,313,101</b>	<b>74,287,402</b>		<b>1,919,517</b>
<b>Expenditures</b>						
Salaries and Benefits	57,984,538	76,800	58,061,338	48,959,203	60,943,871	\$ 2,882,533
Supplies	2,142,657	274,436	2,417,093	1,650,634	2,303,852	(113,241)
Services	10,336,596	213,074	10,549,670	8,237,458	11,196,298	646,628
Interfund Charges	8,194,312	(9,433)	8,184,879	6,214,545	8,184,879	0
Misc/Other	6,455,177	1,699,913	8,155,090	6,326,922	7,938,207	(216,883)
<b>Total Expenditures</b>	<b>85,113,280</b>	<b>2,254,790</b>	<b>87,368,070</b>	<b>71,388,762</b>		<b>3,199,037</b>

### 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	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	\$ 2,611,812	\$ 4,281,358	\$ 3,033,351	\$ 3,143,845	
<b>Transfers In</b>											
<b>Department (County) Charges</b>	\$ 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	\$ 11,220,788
<b>Employee/COBRA Contributions</b>	\$ 145,793	\$ 145,782	\$ 147,986	\$ 141,035	\$ 154,955	\$ 144,193	\$ 161,806	\$ 149,372	\$ 144,524	\$ 142,841	\$ 1,478,286
<b>Provider RX Rebates</b>					\$ 13,384			\$ 10,990			\$ 24,374
<b>W2 pass-through reporting</b>	\$ 658,074	\$ (458,597)		\$ (251)	\$ (515,821)	\$ 5,624	\$ 513,843		\$ (1,314)	\$ (2)	\$ 201,555
<b>Stop Loss Insurance Reimbursements</b>	\$ 61,226		\$ 47,588	\$ 23,728	\$ 43,177	\$ 447,392	\$ 1,157,341	\$ 74,941	\$ 102,672	\$ 127,005	\$ 2,085,070
<b>Other Misc Revenue</b>										\$ 9,515	\$ 9,515
<b>Subtotal Revenue</b>	\$ 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	\$ 15,019,588
<b>Transfers Out</b>											
<b>Administration Fee</b>											
<b>Group Health</b>	\$ 37,459	\$ 37,385	\$ 37,238	\$ 75,068	\$ 37,904	\$ 37,832		\$ 37,907	\$ 37,853	\$ 75,217	\$ 413,863
<b>Premera</b>	\$ 31,285	\$ 31,534	\$ 31,472	\$ 64,188	\$ 32,469	\$ 31,970		\$ 32,095	\$ 31,659	\$ 64,688	\$ 351,359
<b>Claims (by posting date)</b>											
<b>Group Health</b>	\$ 486,711	\$ 317,529	\$ 464,741	\$ 813,108	\$ 625,451	\$ 341,914	\$ 437,300	\$ 431,370	\$ 587,316	\$ 563,980	\$ 5,069,419
<b>Premera</b>	\$ 755,898	\$ 702,392	\$ 1,250,501	\$ 504,393	\$ 539,851	\$ 1,705,239	\$ 744,784	\$ 1,917,032	\$ 402,178	\$ 605,442	\$ 9,127,710
<b>Premiums</b>											
<b>Dental and Life</b>	\$ 86,472	\$ 86,943	\$ 87,268	\$ 87,676	\$ 87,479	\$ 175,029		\$ 88,019	\$ 87,290	\$ 87,709	\$ 873,885
<b>Waive Medical Coverage Payments</b>	\$ 6,115	\$ 11,425	\$ 11,225	\$ 11,625	\$ 11,775	\$ 11,525	\$ 11,575	\$ 11,515	\$ 23,100	\$ 11,500	\$ 121,380
<b>Stop Loss Insurance</b>		\$ 140,014		\$ 70,547	\$ 140,894		\$ 70,530	\$ 70,504	\$ 70,302	\$ 137,130	\$ 699,920
<b>DiMartino - Benefits Consultant</b>	\$ 7,023	\$ 5,256	\$ 4,909	\$ 7,023	\$ 7,023	\$ 5,172	\$ 7,023	\$ 7,023	\$ 7,023	\$ 4,963	\$ 62,437
<b>Affordable Care Act Fees</b>		\$ 1,242			\$ 4,079	\$ 1,242				\$ 87,031	\$ 93,594
<b>Salaries and Benefits (Benefits Analyst)</b>	\$ 3,300	\$ 8,703	\$ 6,587	\$ 6,606	\$ 9,898	\$ 6,604	\$ 6,702	\$ 6,698	\$ 9,279	\$ 6,694	\$ 71,070
<b>Other Misc Expenses***</b>	\$ 4,841	\$ 1,503	\$ 869	\$ 2,123	\$ 3,490	\$ 6,258	\$ 6,368	\$ 3,225	\$ 1,468	\$ 4,472	\$ 34,616
<b>Subtotal Expenditures</b>	\$ 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	\$ 16,919,252
<b>Ending Fund Balance</b>	\$ 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	

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

<b>Obligated Program Reserves (see calculation below)</b>	\$ 5,013,120	\$ 5,013,120	\$ 5,013,120	\$ 5,013,120	\$ 5,013,120	\$ 5,013,120	\$ 5,013,120	\$ 5,013,120	\$ 5,013,120	\$ 5,013,120	\$ 5,013,120
<b>Net Unobligated Program Reserves</b>	\$351,070	(\$183,591)	(\$760,746)	(\$1,116,512)	(\$1,794,973)	(\$2,401,308)	\$ (731,762)	\$ (1,979,768)	\$ (1,869,275)	\$ (2,116,662)	

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

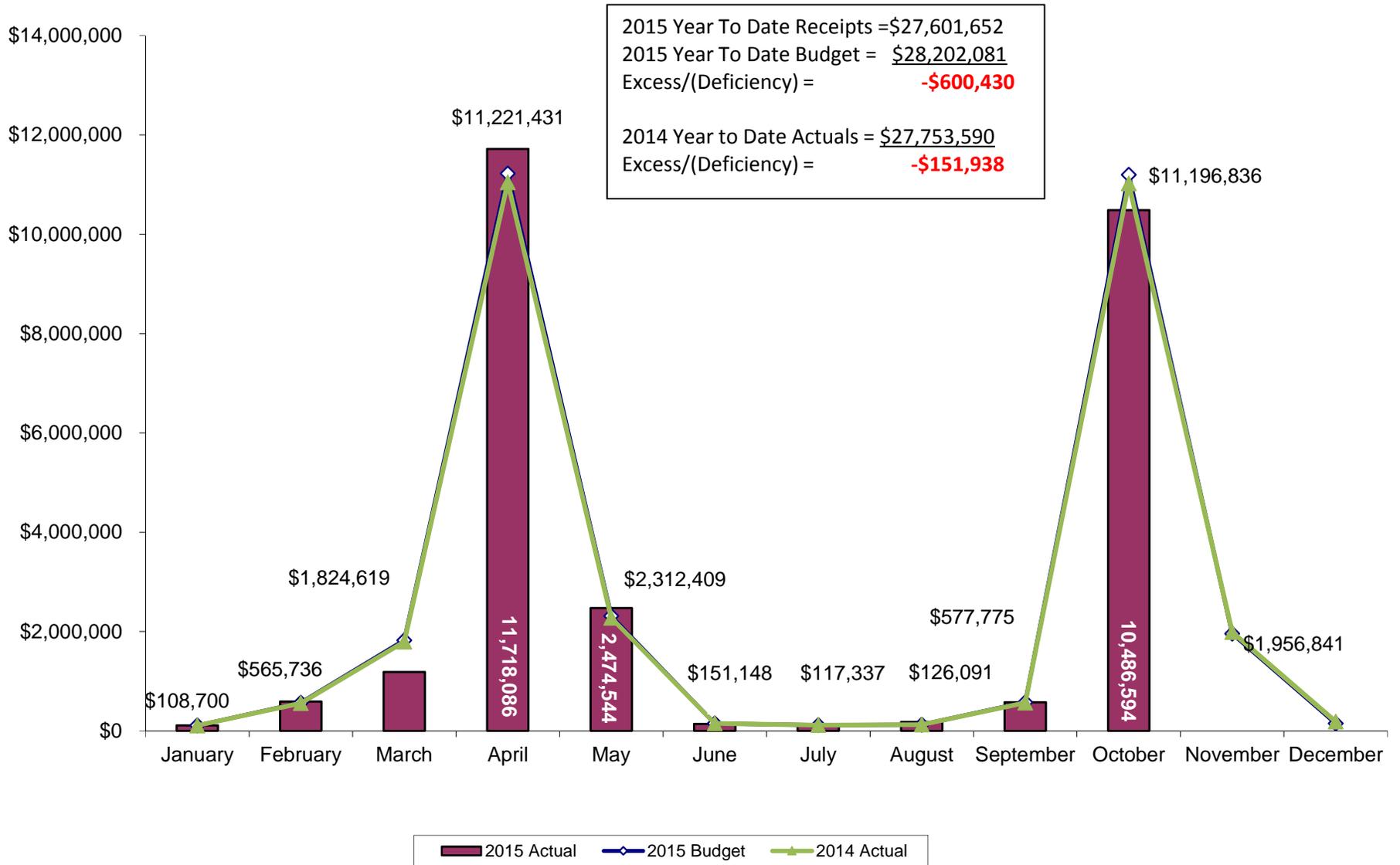
	Group Health	Premera	Total
Paid Claims - October 2015	\$ 5,069,419	\$ 9,127,710	\$ 14,197,129
Stop Loss Insurance Reimbursements			\$ (2,085,070)
<b>Net Paid Claims - October 2015</b>			<b>\$ 12,112,058</b>
Fixed Costs - Admin Fees	\$ 413,863	\$ 351,359	\$ 765,222
Fixed Costs - Stop Loss			\$ 699,920
<b>Total Medical Plan Costs (Claims + Fixed) - October 2015</b>			<b>\$ 13,577,200</b>
<b>Total Average Monthly Costs (claims + fixed)</b>			<b>\$ 1,357,720</b>
Total Average Weekly Costs ( x 12 / 52)			\$ 313,320
16 Week Reserve Requirement ( x 16)			<b>\$ 5,013,120</b>

**!!Please Note!!**

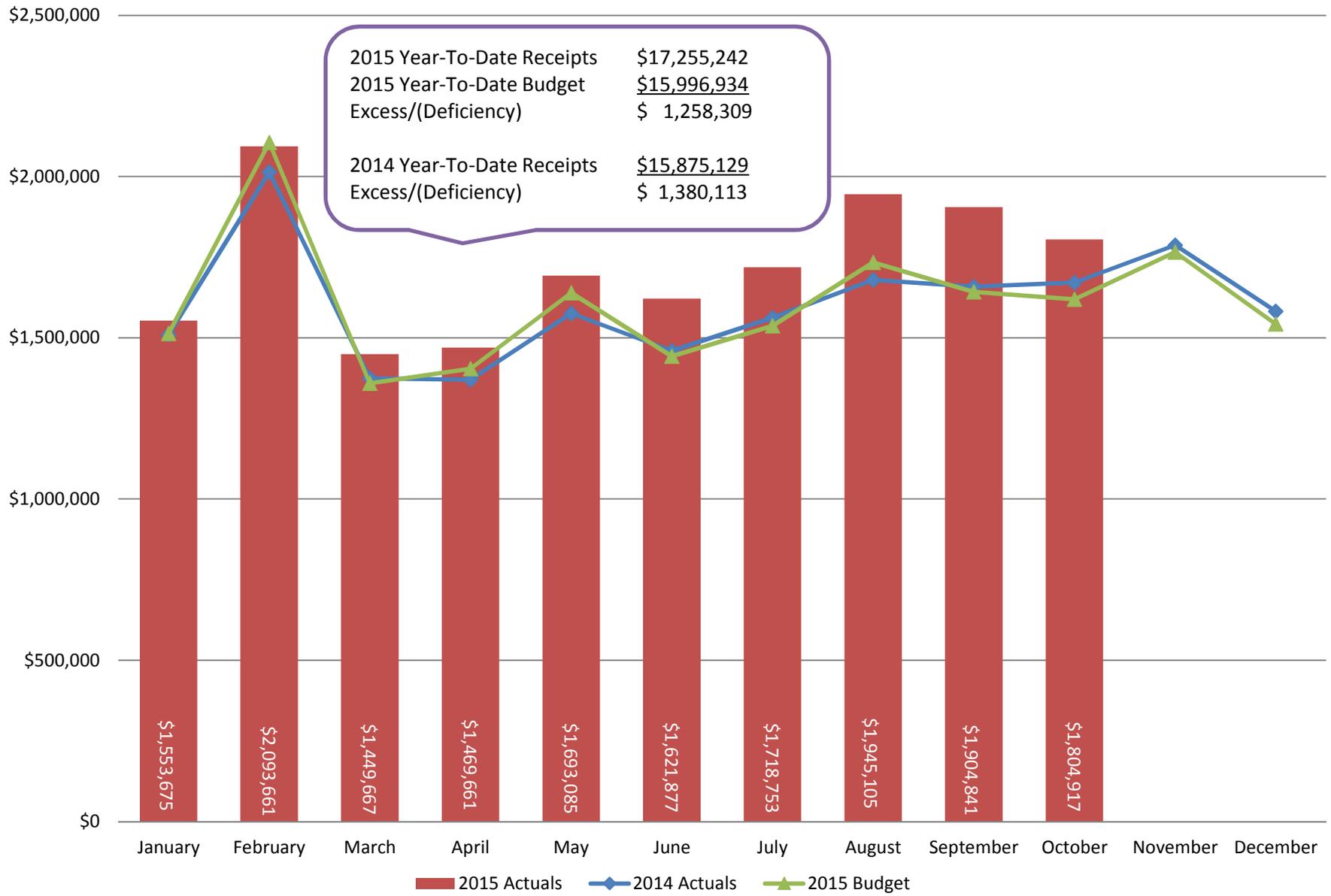
2014 reserve requirement equals \$4,191,241.  
This calculation **does not** include projected future stop loss reimbursements.

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 Real Estate Excise Tax Revenue

