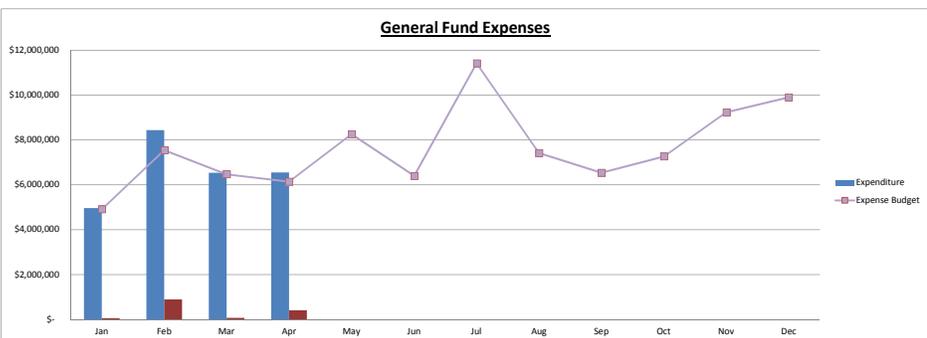
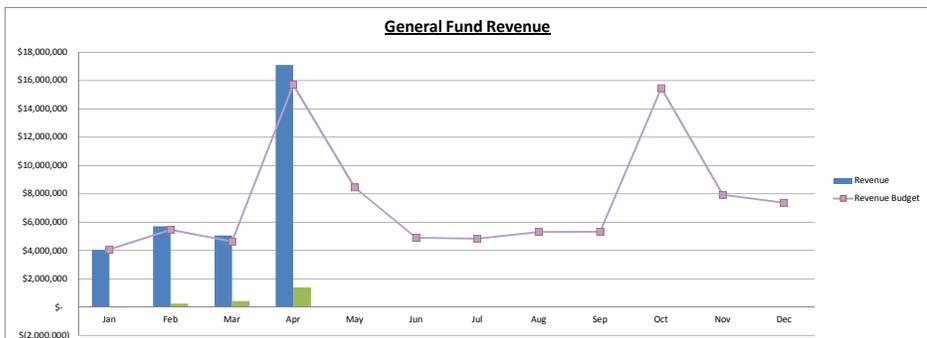


**2016 Kitsap County Budget Status**  
(as of April 30th, 2016)

	2016 Amended Budget	2016 Year-End Forecast	2016 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
<b>Appropriated Fund Balance**</b>	\$2,005,002			
<b>Revenues</b>	\$89,428,472	\$ 90,244,476	\$ 31,905,275	\$ <b>816,004</b>
<b>Subtotal</b>	\$ 91,433,474			
<b>Expenditures</b>	\$91,433,474	\$ 91,647,466	\$ 26,463,414	\$ <b>213,992</b>
<b>Balance</b>	\$ -	\$ <b>(1,402,990)</b>		

Revenues High Points:	
◆	<b>Sales Tax</b> - Cumulative amount is \$55,942 over budget
◆	<b>Treasurer</b> - Investment interest is trending higher than normal. However, there is a trending reduction in Penalties & Interest
◆	<b>Sheriff</b> - Gun Permits trending above budget
◆	<b>Juvenile</b> - Bed revenue is lower than budget
◆	<b>Clerk</b> - Passport revenue is expected to come in above budget
◆	<b>District Court</b> - Fines are above budget

Expenditures High Points:	
◆	<b>Vacancies</b> - there are currently 30 vacancies for April <i>(Dist. Crim = 2, Clerk = 1, Prosecutor = 1, Assessor = 2, Auditor = 1, Admin = 1, Facilities = 3, Sheriff = 5, Jail = 7, Juvenile = 3, Parks = 2, Human Resources = 2)</i>
◆	<b>General Operations and Administration</b> - General Fund is currently missing the attrition target by \$707,708
◆	<b>Prosecutor</b> - Supplies/Services trending up due to trial related expenses. Several cases pushed from 2015 into 2016. Multiple homicide trials pending.
◆	<b>Juvenile</b> - Services under budget in interlocal contracts - Other Professional Services
◆	<b>District Court</b> - Supplies at 60% of budget - Printer for District Court
◆	<b>Jail</b> - Services under budget - Outside Medical



## 2016 Kitsap County Budget Status Department/Offices

### Revenues

	2016 Budget	2016 Forecast	Variance
01 - County Commissioners	\$55,000	\$53,394	\$ (1,606)
05 - Superior Courts	\$684,019	\$700,435	16,416
06 - District Courts	\$3,215,675	\$3,273,572	57,897
08 - Prosecutor	\$2,845,044	\$2,839,804	(5,240)
09 - Clerk	\$1,878,506	\$1,977,335	98,829
11 - Public Defense	\$12,550	\$14,739	2,189
15 - Assessor	\$0	\$0	0
16 - Auditor	\$2,281,415	\$2,313,894	52,479
17 - Coroner	\$76,700	\$86,040	9,340
18 - Treasurer	\$3,543,680	\$3,683,104	(10,576)
23 - Administrative Services	\$65	\$135	70
25 - General Admin. & Operations	\$63,321,894	\$63,896,676	574,782
27 - Facilities Maintenance	\$194,753	\$155,122	(39,631)
40 - Sheriff	\$2,947,146	\$2,960,561	13,415
41 - Jail	\$3,940,000	\$3,980,090	40,090
42 - Juvenile	\$2,754,169	\$2,725,472	(28,697)
50 - Parks	\$1,517,856	\$1,474,090	(43,766)
55 - Cooperative Extension	\$110,000	\$110,000	0
60 - Personnel & Human Resources	\$50,000	\$12	0
70 - Human Services	\$0	\$0	0

### Expenditures

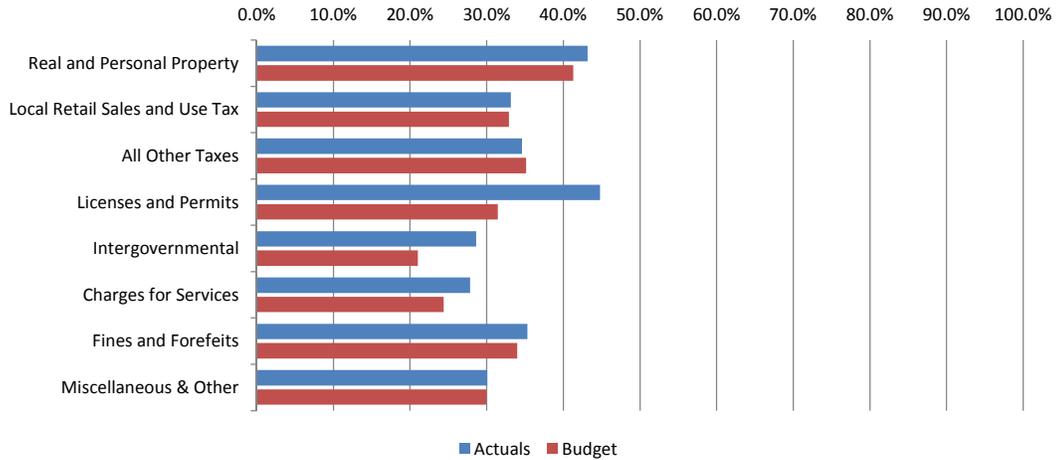
	2016 Budget	2016 Forecast	Variance
01 - County Commissioners	\$1,549,991	\$1,547,987	\$ (2,004)
05 - Superior Courts	\$3,176,899	\$3,125,321	(51,578)
06 - District Courts	\$2,869,568	\$2,832,910	(36,658)
08 - Prosecutor	\$9,162,935	\$9,150,943	(11,992)
09 - Clerk	\$3,404,595	\$3,332,688	(71,907)
11 - Public Defense	\$2,722,425	\$3,095,783	373,358
15 - Assessor	\$2,394,280	\$2,376,913	(17,367)
16 - Auditor	\$1,919,809	\$1,917,087	(2,722)
17 - Coroner	\$1,188,208	\$1,195,766	7,558
18 - Treasurer	\$1,017,635	\$1,012,013	(5,622)
23 - Administrative Services	\$861,548	\$763,637	(97,911)
25 - General Admin. & Operations	\$9,986,952	\$11,077,592	1,090,640 **
27 - Facilities Maintenance	\$1,878,763	\$1,847,856	(30,907)
40 - Sheriff	\$20,719,178	\$20,496,743	(222,435)
41 - Jail	\$14,108,085	\$13,757,934	(350,151)
42 - Juvenile	\$8,007,879	\$7,766,741	(241,138)
50 - Parks	\$4,381,258	\$4,333,570	(47,688)
55 - Cooperative Extension	\$389,897	\$392,882	2,985
60 - Personnel & Human Resources	\$1,439,899	\$1,372,244	(67,655)
70 - Human Services	\$253,670	\$250,855	(2,815)

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

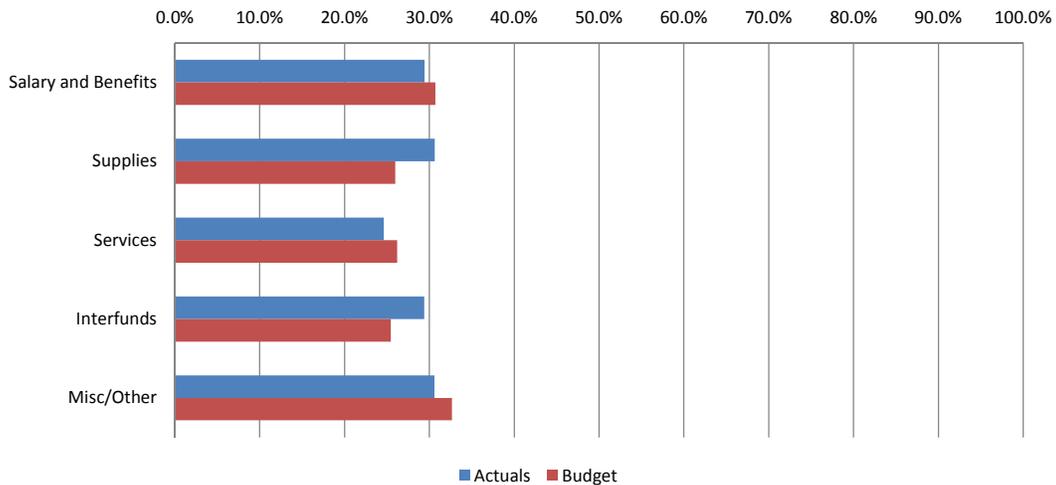
## 2016 Kitsap County Budget Status (as of April 30, 2016)

Object Account	2016 Adopted Budget	Budget Change 2016	2016 Adjusted Budget	YTD Actual 2016	2016 Forecast	Forecast to Budget
<b>Revenue</b>						
Property Tax	\$ 30,997,691	0	\$ 30,997,691	\$ 13,381,028	\$ 31,392,161	\$ 394,470
Sales Tax	21,752,686	0	21,752,686	7,212,253	21,932,178	179,492
Other Tax	10,997,155	0	10,997,155	3,807,234	10,886,239	(110,916)
Licenses and Permits	123,446	0	123,446	55,307	165,921	42,475
Intergovernmental	8,833,951	100,800	8,934,751	2,557,648	8,940,754	6,003
Charges for Services	9,302,820	41,237	9,344,057	2,600,568	9,351,128	7,071
Fines and Forfeits	1,963,215	0	1,963,215	692,926	2,075,302	112,087
Misc/Other	5,315,471	0	5,315,471	1,598,311	5,500,794	185,323
<b>Total Revenue</b>	<b>89,286,435</b>	<b>142,037</b>	<b>89,428,472</b>	<b>31,905,275</b>	<b>90,244,476</b>	<b>816,004</b>
<b>Expenditures</b>						
Salaries and Benefits	61,574,634	887,998	62,462,632	18,386,805	63,080,610	\$ 617,978
Supplies	2,181,980	90,000	2,271,980	695,826	2,184,098	(87,882)
Services	10,895,809	610,000	11,505,809	2,831,531	11,172,784	(333,026)
Interfund Charges	8,391,225	0	8,391,225	2,467,639	8,391,225	0
Misc/Other	6,242,787	559,041	6,801,828	2,081,614	6,818,749	16,921
<b>Total Expenditures</b>	<b>89,286,435</b>	<b>2,147,039</b>	<b>91,433,474</b>	<b>26,463,415</b>	<b>91,647,466</b>	<b>213,992</b>

### Revenue By Category To-Date



### Expenditures by Category To-Date



## Benefit Bucket Fund - 2016

Month	January	February	March	April	Total to Date
<b>Beginning Fund Balance</b>	\$ 4,331,362	\$ 4,128,458	\$ 5,122,611	\$ 5,838,240	
<b>Transfers In</b>					
Department (County) Charges	\$ 1,254,756	\$ 1,253,006	\$ 1,253,881	\$ 1,253,881	\$ 5,015,525
Employee/COBRA Contributions	\$ 96,111	\$ 250,663	\$ 157,330	\$ 177,860	\$ 681,965
Provider RX Rebates					\$ -
W2 pass-through reporting	\$ (352,666)	\$ 567,649	\$ (13,934)		\$ 201,049
Stop Loss Insurance Reimbursements	\$ 172,026	\$ 19,834	\$ 379,324	\$ 5,774	\$ 576,958
Other Misc Revenue					\$ -
<b>Subtotal Revenue</b>	\$ 1,170,227	\$ 2,091,153	\$ 1,776,601	\$ 1,437,516	\$ 6,475,497
<b>Transfers Out</b>					
<b>Administration Fee</b>					
Group Health	\$ 37,758	\$ 38,637	\$ 75,590	\$ 37,235	\$ 189,221
Premera	\$ 33,205	\$ 33,268	\$ 67,415	\$ 34,084	\$ 167,973
<b>Claims (by posting date)</b>					
Group Health	\$ 371,595	\$ 473,493	\$ 264,029	\$ 540,299	\$ 1,649,416
Premera	\$ 741,814	\$ 361,622	\$ 390,217	\$ 513,697	\$ 2,007,349
<b>Premiums</b>					
Dental and Life	\$ 91,372	\$ 92,653	\$ 96,321	\$ 110,681	\$ 391,027
<b>Waive Medical Coverage Payments</b>	\$ 11,534	\$ 12,025	\$ 11,935	\$ 11,833	\$ 47,327
Stop Loss Insurance	\$ 68,084	\$ 68,395	\$ 139,053	\$ 69,761	\$ 345,293
DiMartino - Benefits Consultant	\$ 4,979	\$ 7,163	\$ 4,483	\$ 7,163	\$ 23,789
Affordable Care Act Fees	\$ 1,242	\$ -			\$ 1,242
Personnel Costs (Benefits Analyst)	\$ 6,407	\$ 9,004	\$ 8,608	\$ 8,596	\$ 32,615
Other Misc Expenses***	\$ 5,141	\$ 740	\$ 3,321	\$ 1,275	\$ 10,477
<b>Subtotal Expenditures</b>	\$ 1,373,131	\$ 1,097,000	\$ 1,060,972	\$ 1,334,625	\$ 4,865,728
<b>Ending Fund Balance</b>	\$ 4,128,458	\$ 5,122,611	\$ 5,838,240	\$ 5,941,132	

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

<b>Obligated Program Reserves (see calculation below)</b>	\$ 4,252,744	\$ 4,252,744	\$ 4,252,744	\$ 4,252,744
<b>Net Unobligated Program Reserves</b>	(\$124,286)	\$869,867	\$1,585,497	\$1,688,388

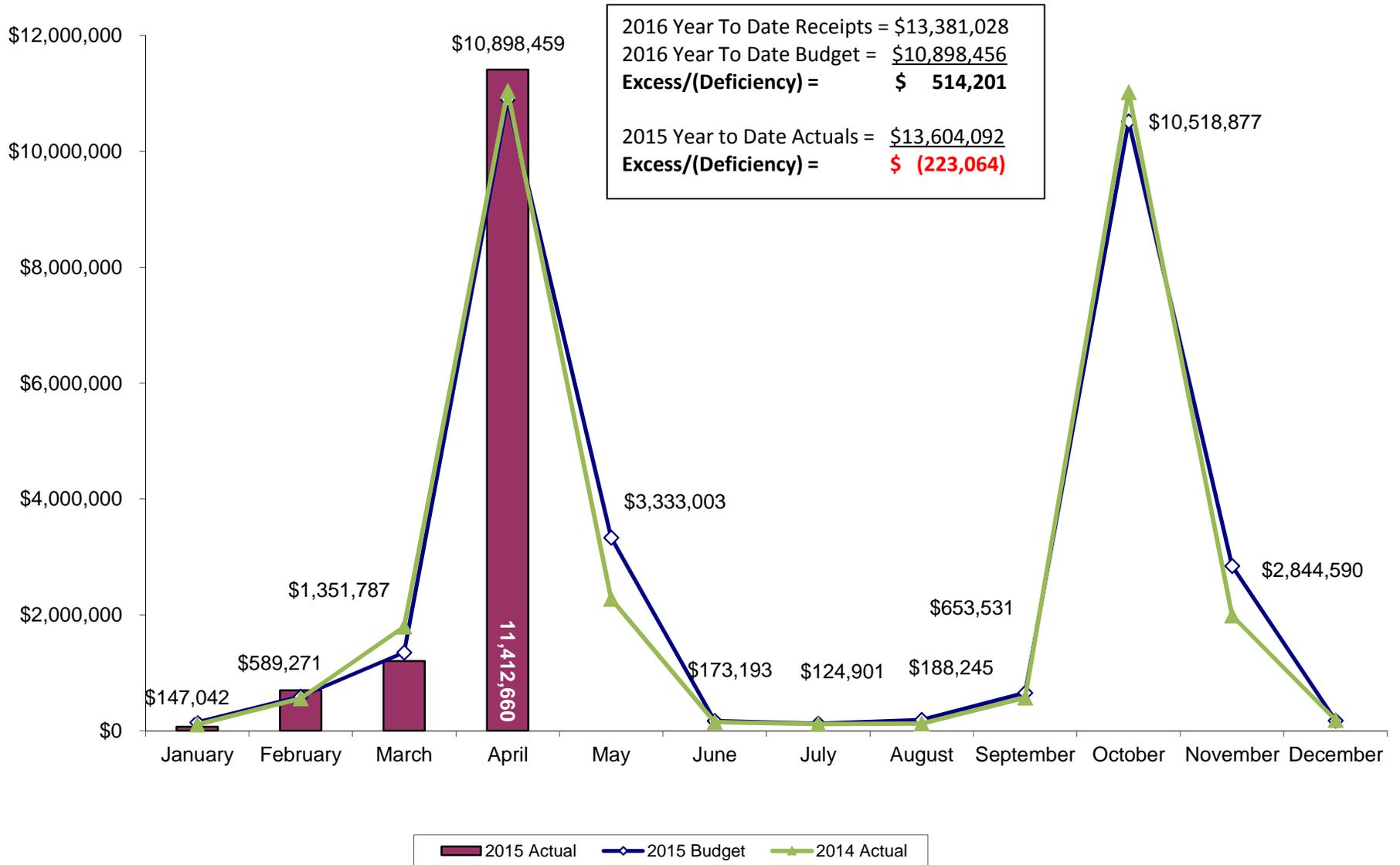
### Obligated Program Reserve Calculation - Based on actual costs to date

	Group Health	Premera	Total
Paid Claims - Rolling 12 Months	\$ 6,514,412	\$ 9,415,865	\$ 15,930,278
Stop Loss Insurance Reimbursements			\$ (4,070,457)
<b>Net Paid Claims - Rolling 12 Months</b>			<b>\$ 11,859,820</b>
Fixed Costs - Admin Fees	\$ 528,759	\$ 457,884	\$ 986,643
Fixed Costs - Stop Loss			\$ 974,954
<b>Total Medical Plan Costs (Claims + Fixed) - Rolling 12 Months</b>			<b>\$ 13,821,418</b>
<b>Total Average Monthly Costs (claims + fixed)</b>			<b>\$ 1,151,785</b>
Total Average Weekly Costs (Rolling Year Average)			\$ 265,796
16 Week Reserve Requirement ( x 16)			<b>\$ 4,252,744</b>



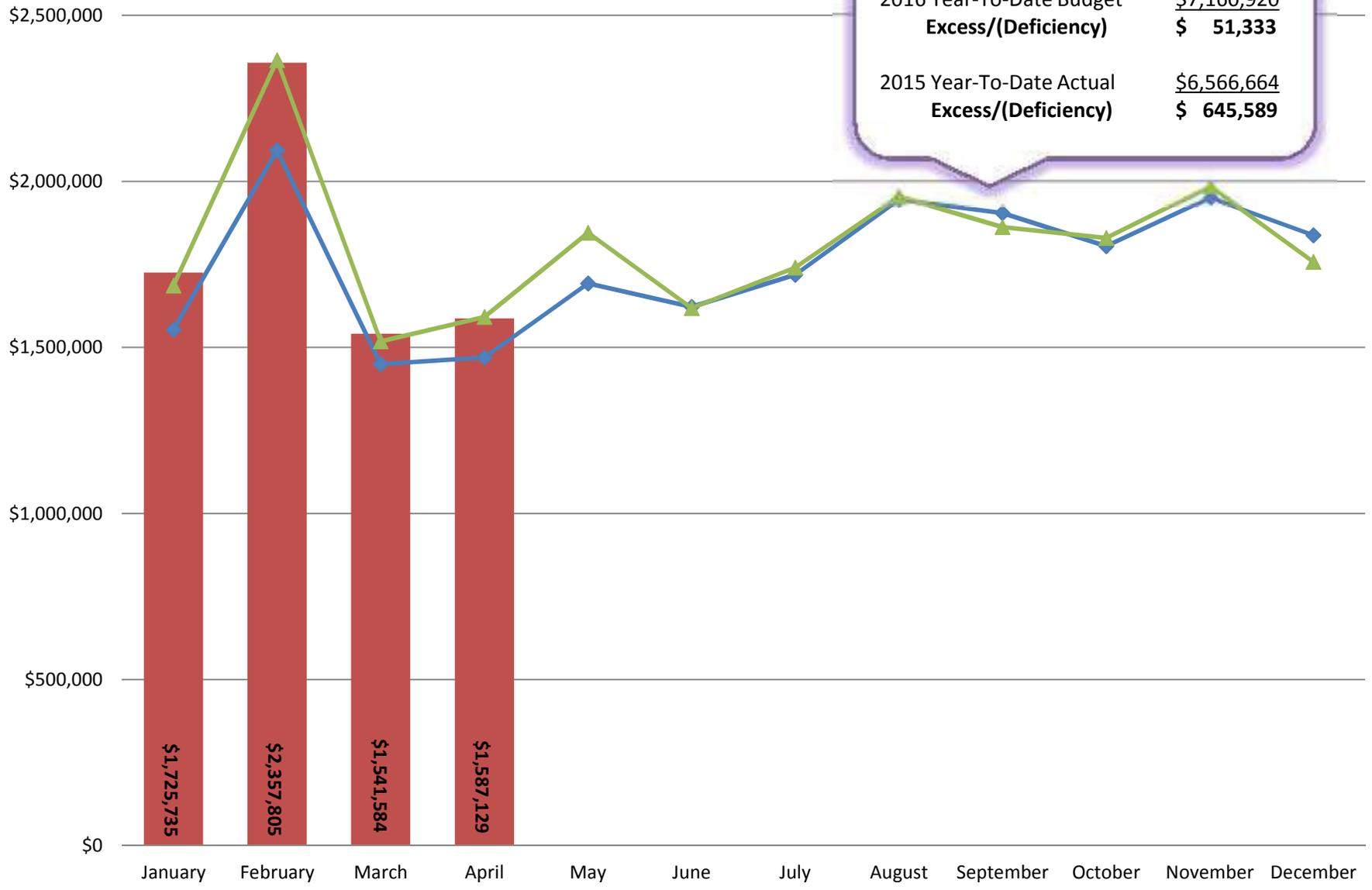
Note: Reserves calculation is an estimate of 16 weeks of claims, plus fixed cost for terminal liability to comply with RCW 48.62.091 and WAC 200-100-040

### 2016 Property Tax Revenue



## 2016 Sales Tax

2016 Year-To-Date Actual	\$7,212,253
2016 Year-To-Date Budget	<u>\$7,160,920</u>
<b>Excess/(Deficiency)</b>	<b>\$ 51,333</b>
2015 Year-To-Date Actual	<u>\$6,566,664</u>
<b>Excess/(Deficiency)</b>	<b>\$ 645,589</b>



■ 2016 Actuals    
 ◆ 2015 Actuals    
 ▲ 2016 Budget

### 2016 Real Estate Excise Tax Revenue

