

2016 Kitsap County Budget Status
(as of March 31st, 2016)

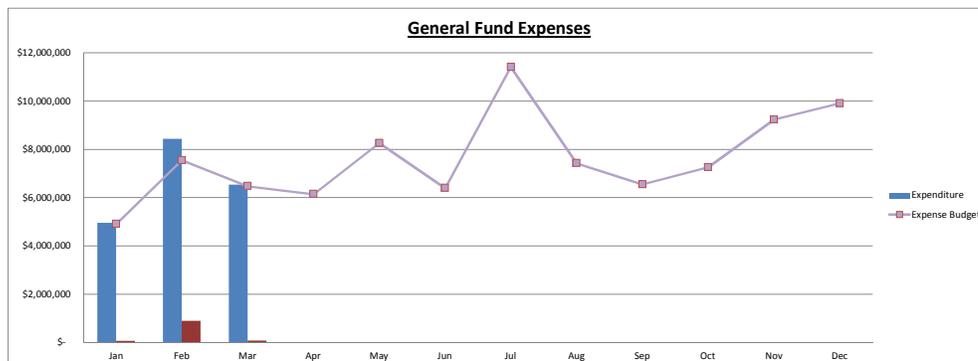
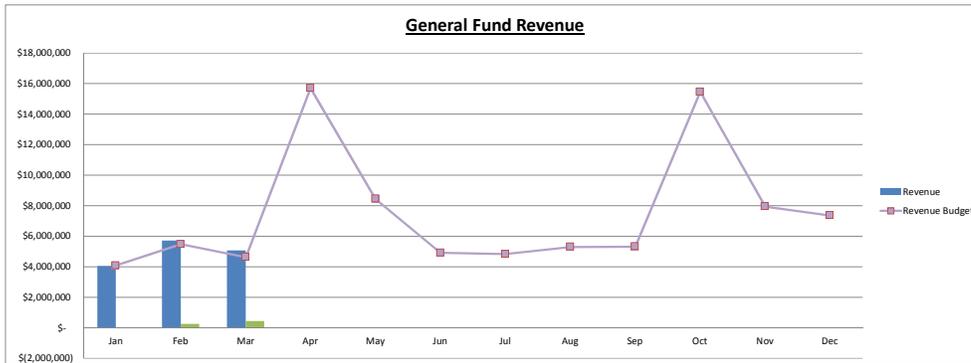
	2016 Amended Budget	2016 Year-End Forecast	2016 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
Appropriated Fund Balance**	\$2,005,002			
Revenues	\$89,428,472	\$ 88,987,686	\$ 14,810,723	\$ (440,786)
Subtotal	\$ 91,433,474			
Expenditures	\$91,433,474	\$ 90,967,288	\$ 19,914,498	\$ (466,186)
Balance	\$ -	\$ (1,979,603)		

Revenues High Points:

- ◆ **Sales Tax** - Cumulative amount is \$55,942 over budget
- ◆ **Treasurer** - Investment interest is trending higher than normal. However, there is a trending reduction in Penalties & Interest
- ◆ **Sheriff** - Gun Permits trending above budget
- ◆ **Juvenile** - Bed revenue is lower than budget
- ◆ **Clerk** - Passport revenue is expected to come in above budget

Expenditures High Points:

- ◆ **Vacancies** - there are currently 32 vacancies for January
(Sup. Crt = 1, Dist. Crt = 1, Prosecutor = 1, Assessor = 1, Auditor = 1, Admin = 1, Facilities = 2, Sheriff = 9, Jail = 8, Juvenile = 3, Parks = 2, Human Resources = 2)
- ◆ **Prosecutor** - Supplies/Services trending up due to trial related expenses. Several cases pushed from 2015 into 2016. Multiple homicide trials pending.
- ◆ **Juvenile** - Services under budget in interlocal contracts.
- ◆
- ◆



2016 Kitsap County Budget Status Department/Offices

Revenues

	2016 Budget	2016 Forecast	Variance
01 - County Commissioners	\$55,000	\$53,260	\$ (1,740)
05 - Superior Courts	\$684,019	\$653,531	(30,488)
06 - District Courts	\$3,215,675	\$3,213,379	(2,296)
08 - Prosecutor	\$2,845,044	\$2,793,091	(51,953)
09 - Clerk	\$1,878,506	\$1,870,734	(7,772)
11 - Public Defense	\$12,550	\$13,739	1,189
15 - Assessor	\$0	\$0	0
16 - Auditor	\$2,281,415	\$2,190,628	(70,787)
17 - Coroner	\$76,700	\$86,340	9,640
18 - Treasurer	\$3,543,680	\$3,637,826	(55,854)
23 - Administrative Services	\$65	\$140	75
25 - General Admin. & Operations	\$63,321,894	\$63,299,571	(22,323)
27 - Facilities Maintenance	\$194,753	\$171,458	(23,295)
40 - Sheriff	\$2,947,146	\$2,857,955	(89,191)
41 - Jail	\$3,940,000	\$3,975,834	35,834
42 - Juvenile	\$2,754,169	\$2,702,803	(51,366)
50 - Parks	\$1,517,856	\$1,357,381	(160,475)
55 - Cooperative Extension	\$110,000	\$110,000	0
60 - Personnel & Human Resources	\$50,000	\$16	0

Expenditures

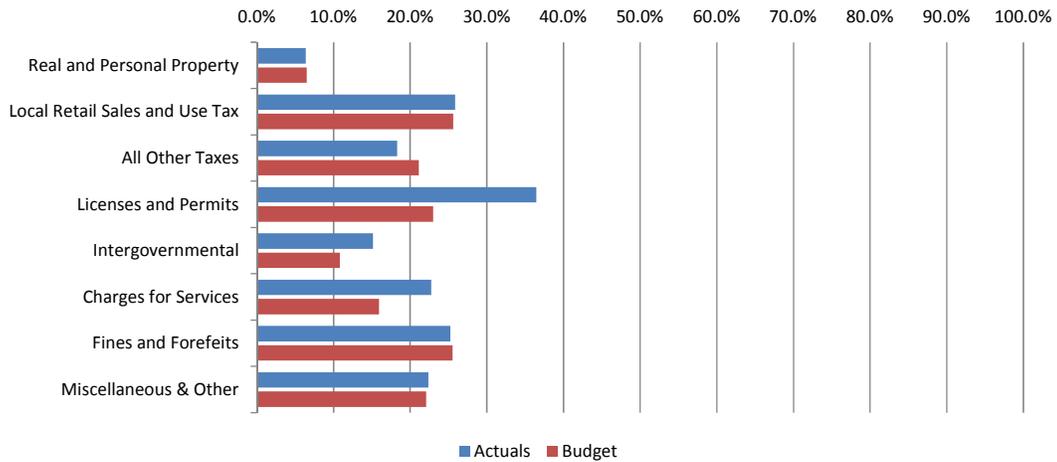
	2016 Budget	2016 Forecast	Variance
01 - County Commissioners	\$1,549,991	\$1,510,262	\$ (39,729)
05 - Superior Courts	\$3,176,899	\$3,098,479	(78,420)
06 - District Courts	\$2,840,421	\$2,748,382	(92,039)
08 - Prosecutor	\$9,162,935	\$9,193,642	30,707
09 - Clerk	\$3,404,595	\$3,367,051	(37,544)
11 - Public Defense	\$2,722,425	\$2,674,177	(48,248)
15 - Assessor	\$2,394,280	\$2,348,336	(45,944)
16 - Auditor	\$1,919,809	\$1,856,062	(63,747)
17 - Coroner	\$1,188,208	\$1,193,604	5,396
18 - Treasurer	\$1,017,635	\$1,090,805	73,170
23 - Administrative Services	\$861,548	\$763,027	(98,521)
25 - General Admin. & Operations	\$9,908,274	\$11,080,068	1,171,794 **
27 - Facilities Maintenance	\$1,957,441	\$1,797,806	(159,635)
40 - Sheriff	\$20,719,178	\$20,503,961	(215,217)
41 - Jail	\$14,108,085	\$13,839,667	(268,418)
42 - Juvenile	\$8,007,879	\$7,628,852	(379,027)
50 - Parks	\$4,381,258	\$4,255,215	(126,043)
55 - Cooperative Extension	\$389,897	\$364,618	(25,279)
60 - Personnel & Human Resources	\$1,469,046	\$1,426,104	(42,942)

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

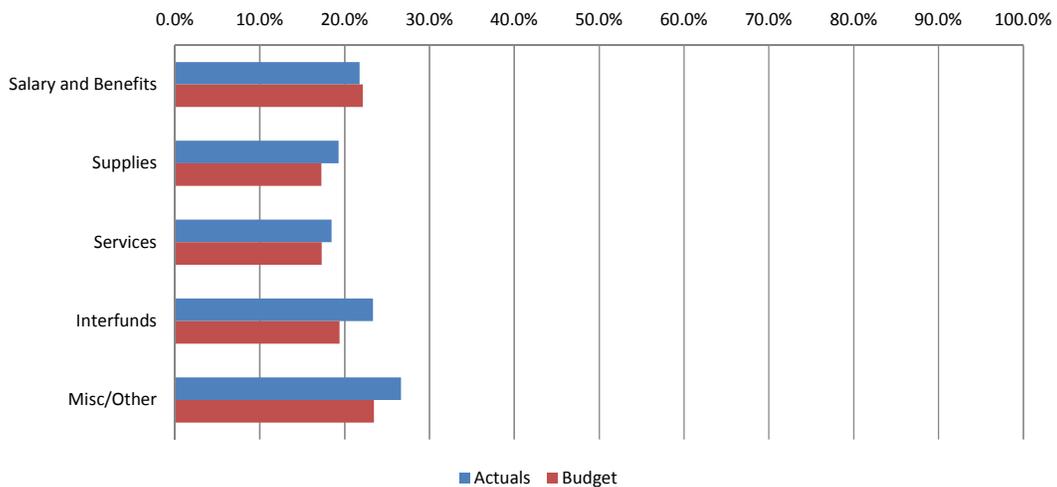
2016 Kitsap County Budget Status (as of March 31, 2016)

Object Account	2016 Adopted Budget	Budget Change 2016	2016 Adjusted Budget	YTD Actual 2016	2016 Forecast	Forecast to Budget
Revenue						
Property Tax	\$ 30,997,691	0	\$ 30,997,691	\$ 1,968,368	\$ 30,877,959	\$ (119,732)
Sales Tax	21,752,686	0	21,752,686	5,625,124	22,013,004	260,318
Other Tax	10,997,155	0	10,997,155	2,010,551	10,746,162	(250,993)
Licenses and Permits	123,446	0	123,446	44,974	179,896	56,450
Intergovernmental	8,833,951	100,800	8,934,751	1,352,375	8,722,729	(212,022)
Charges for Services	9,302,820	41,237	9,344,057	2,125,934	9,078,737	(265,320)
Fines and Forfeits	1,963,215	0	1,963,215	495,472	1,994,672	31,457
Misc/Other	5,315,471	0	5,315,471	1,187,925	5,374,527	59,056
Total Revenue	89,286,435	142,037	89,428,472	14,810,723		(440,786)
Expenditures						
Salaries and Benefits	61,574,634	887,998	62,462,632	13,585,690	62,613,876	\$ 151,244
Supplies	2,181,980	90,000	2,271,980	437,628	2,104,512	(167,468)
Services	10,895,809	610,000	11,505,809	2,122,207	11,098,718	(407,091)
Interfund Charges	8,391,225	0	8,391,225	1,957,250	8,391,225	0
Misc/Other	6,242,787	559,041	6,801,828	1,811,723	6,758,958	(42,870)
Total Expenditures	89,286,435	2,147,039	91,433,474	19,914,498		(466,186)

Revenue By Category To-Date



Expenditures by Category To-Date



Benefit Bucket Fund - 2016

Month	January	February	March	Total to Date
Beginning Fund Balance	\$ 4,331,362	\$ 4,128,458	\$ 5,122,611	
Transfers In				
Department (County) Charges	\$ 1,254,756	\$ 1,253,006	\$ 1,253,881	\$ 3,761,644
Employee/COBRA Contributions	\$ 96,111	\$ 250,663	\$ 157,330	\$ 504,104
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	\$ 571,184
Other Misc Revenue				\$ -
Subtotal Revenue	\$ 1,170,227	\$ 2,091,153	\$ 1,776,601	\$ 5,037,981
Transfers Out				
Administration Fee				
Group Health	\$ 37,758	\$ 38,637	\$ 75,590	\$ 151,985
Premera	\$ 33,205	\$ 33,268	\$ 67,415	\$ 133,888
Claims (by posting date)				
Group Health	\$ 371,595	\$ 473,493	\$ 264,029	\$ 1,109,117
Premera	\$ 741,814	\$ 361,622	\$ 390,217	\$ 1,493,652
Premiums				
Dental and Life	\$ 91,372	\$ 92,653	\$ 96,321	\$ 280,346
Waive Medical Coverage Payments	\$ 11,534	\$ 12,025	\$ 11,935	\$ 35,494
Stop Loss Insurance	\$ 68,084	\$ 68,395	\$ 139,053	\$ 275,532
DiMartino - Benefits Consultant	\$ 4,979	\$ 7,163	\$ 4,483	\$ 16,625
Affordable Care Act Fees	\$ 1,242	\$ -		\$ 1,242
Personnel Costs (Benefits Analyst)	\$ 6,407	\$ 9,004	\$ 8,608	\$ 24,019
Other Misc Expenses***	\$ 5,141	\$ 740	\$ 3,321	\$ 9,202
Subtotal Expenditures	\$ 1,373,131	\$ 1,097,000	\$ 1,060,972	\$ 3,531,103
Ending Fund Balance	\$ 4,128,458	\$ 5,122,611	\$ 5,838,240	

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

Obligated Program Reserves (see calculation below)	\$ 4,421,070	\$ 4,421,070	\$ 4,421,070
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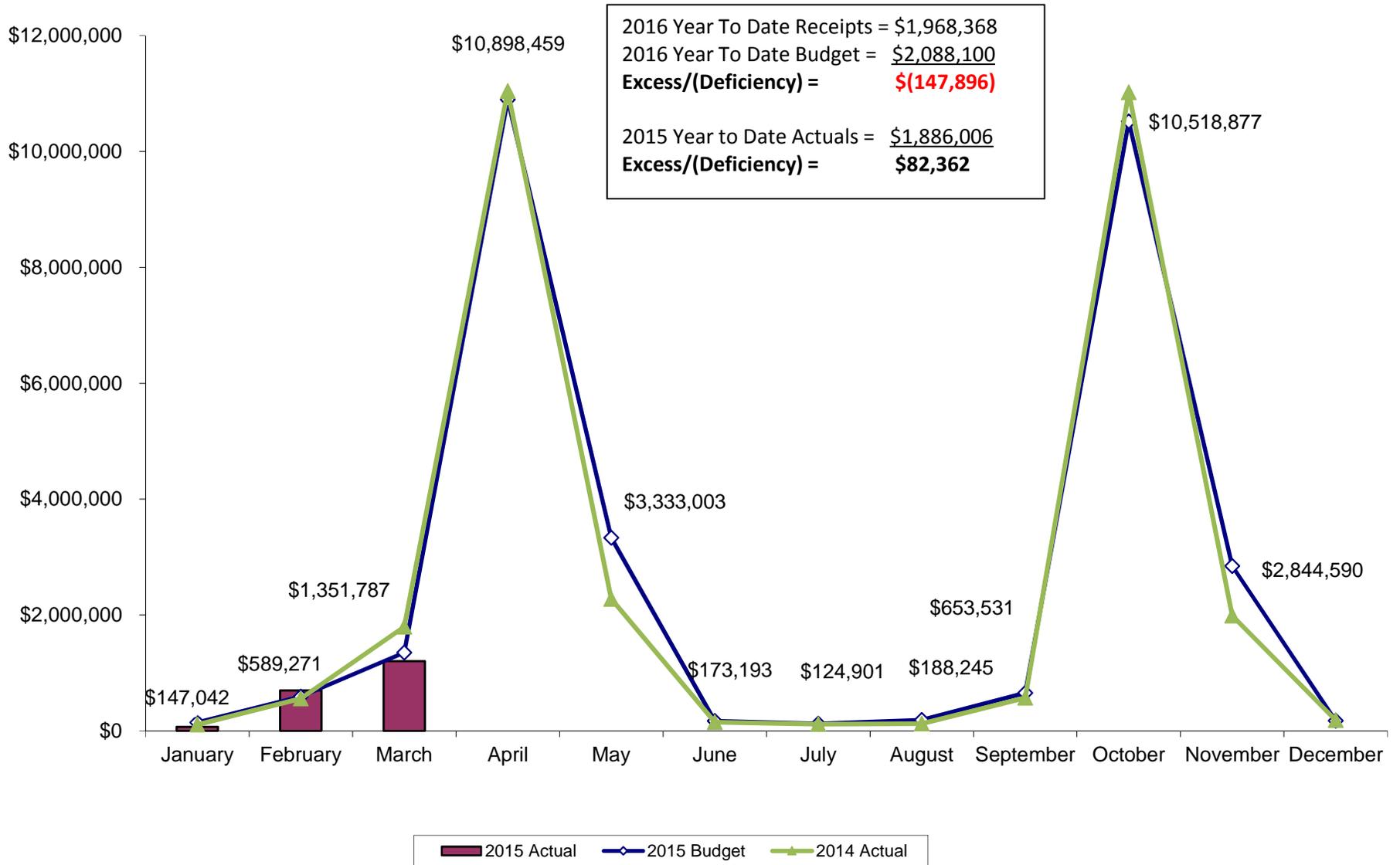
Net Unobligated Program Reserves	(\$292,612)	\$701,541	\$1,417,170
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Obligated Program Reserve Calculation - Based on actual costs to date

	Group Health	Premera	Total
Paid Claims - Rolling 12 Months	\$ 6,438,854	\$ 10,152,669	\$ 16,591,523
Stop Loss Insurance Reimbursements			\$ (4,112,271)
Net Paid Claims - Rolling 12 Months			\$ 12,479,252
Fixed Costs - Admin Fees	\$ 528,762	\$ 455,271	\$ 984,033
Fixed Costs - Stop Loss			\$ 905,193
Total Medical Plan Costs (Claims + Fixed) - Rolling 12 Months			\$ 14,368,478
Total Average Monthly Costs (claims + fixed)			\$ 1,197,373
Total Average Weekly Costs (Rolling Year Average)			\$ 276,317
16 Week Reserve Requirement (x 16)			\$ 4,421,070

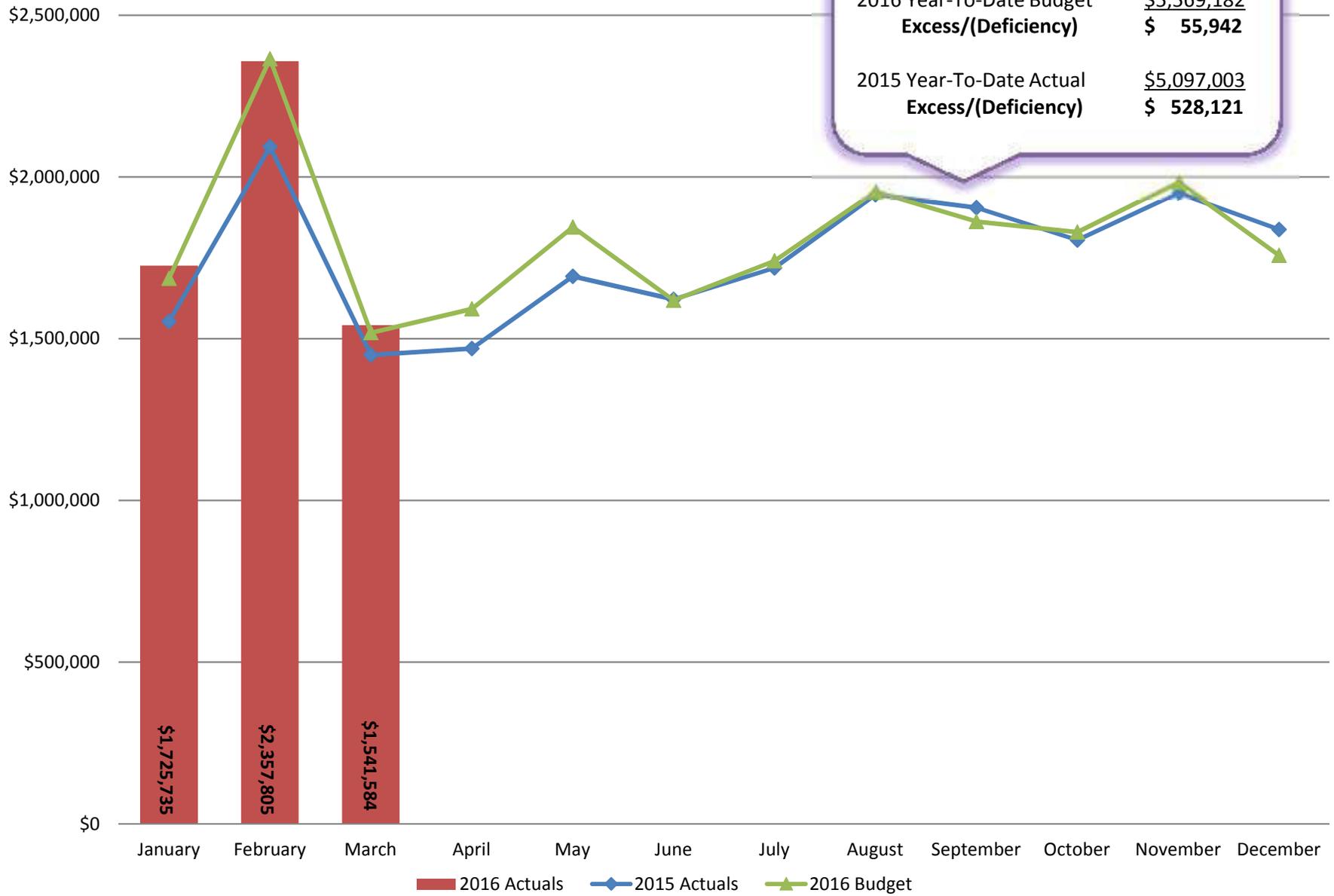
Note: Reserves calculation is an estimate of 16 weeks of claims, plus fixed cost for terminal liability to comply with RCW 48.62.091 and WAC 200-100-

2016 Property Tax Revenue



2016 Sales Tax

2016 Year-To-Date Actual	\$5,625,124
2016 Year-To-Date Budget	<u>\$5,569,182</u>
Excess/(Deficiency)	\$ 55,942
2015 Year-To-Date Actual	<u>\$5,097,003</u>
Excess/(Deficiency)	\$ 528,121



2016 Real Estate Excise Tax Revenue

