

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

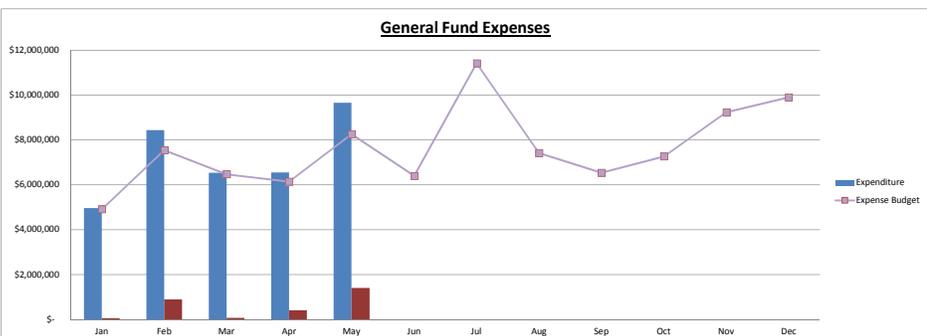
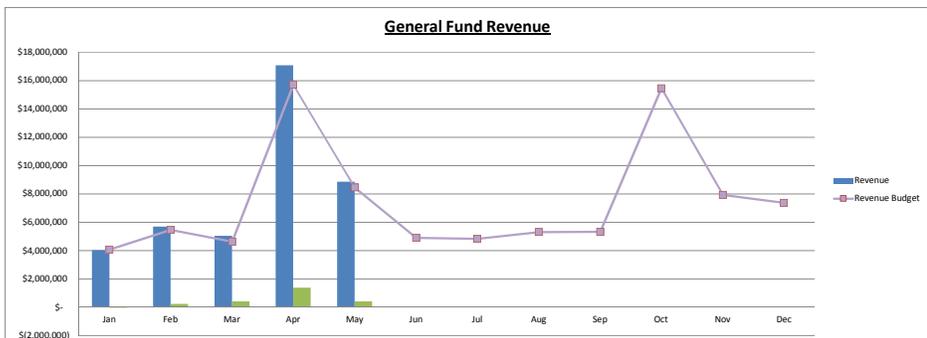
	2016 Amended Budget	2016 Year-End Forecast	2016 Year-To-Date Actuals	Forecast to Budget Favorable/Unfavorable
Appropriated Fund Balance**	\$2,005,002			
Revenues	\$89,428,472	\$ 90,123,303	\$ 40,772,073	\$ 694,831
Subtotal	\$ 91,433,474			
Expenditures	\$91,433,474	\$ 91,595,161	\$ 36,113,292	\$ 161,687
Balance	\$ -	\$ (1,471,857)		

Revenues High Points:

- ◆ **Sales Tax** - Cumulative amount is \$131,939 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 30.67 vacancies for May
(Dist. Cr. = 2, Superior Court=1.5, Prosecutor = 1, Assessor = .90, Auditor = 1, Admin = 1.77, Facilities = 2.75, Sheriff = 4, Jail = 7, Juvenile = 3.75, Parks = 2, Human Resources = 3)
- ◆ **General Operations and Administration** - General Fund is currently missing the attrition target by \$421,978
- ◆ **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 - Other Professional Services
- ◆ **District Court** - Supplies at 60% of budget - Video Equipment
- ◆ **Jail** - Services under budget - Outside Medical



2016 Kitsap County Budget Status Department/Offices

Revenues

	2016 Budget	2016 Forecast	Variance
01 - County Commissioners	\$55,000	\$54,689	\$ (311)
05 - Superior Courts	\$684,019	\$758,044	74,025
06 - District Courts	\$3,215,675	\$3,100,974	(114,701)
08 - Prosecutor	\$2,845,044	\$2,857,622	12,578
09 - Clerk	\$1,878,506	\$1,960,462	81,956
11 - Public Defense	\$12,550	\$12,939	389
15 - Assessor	\$0	\$0	0
16 - Auditor	\$2,281,415	\$2,325,892	64,477
17 - Coroner	\$76,700	\$85,520	8,820
18 - Treasurer	\$3,543,680	\$3,641,629	(52,051)
23 - Administrative Services	\$65	\$120	55
25 - General Admin. & Operations	\$63,321,894	\$63,845,653	523,759
27 - Facilities Maintenance	\$194,753	\$170,031	(24,722)
40 - Sheriff	\$2,947,146	\$2,963,919	16,773
41 - Jail	\$3,940,000	\$3,984,650	44,650
42 - Juvenile	\$2,754,169	\$2,721,068	(33,101)
50 - Parks	\$1,517,856	\$1,480,084	(37,772)
55 - Cooperative Extension	\$110,000	\$110,000	0
60 - Personnel & Human Resources	\$50,000	\$50,010	10
70 - Human Services	\$0	\$0	0

Expenditures

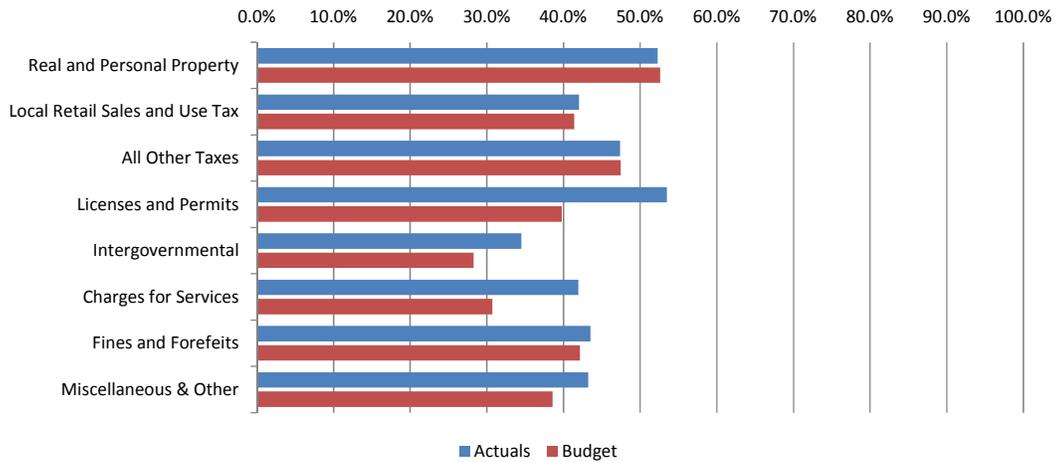
	2016 Budget	2016 Forecast	Variance
01 - County Commissioners	\$1,549,991	\$1,544,158	\$ (5,833)
05 - Superior Courts	\$3,176,899	\$3,238,588	61,689
06 - District Courts	\$2,869,568	\$2,694,647	(174,921)
08 - Prosecutor	\$9,162,935	\$9,052,559	(110,376)
09 - Clerk	\$3,404,595	\$3,339,187	(65,408)
11 - Public Defense	\$2,722,425	\$3,063,009	340,584
15 - Assessor	\$2,394,280	\$2,346,122	(48,158)
16 - Auditor	\$1,919,809	\$1,907,113	(12,696)
17 - Coroner	\$1,188,208	\$1,208,699	20,491
18 - Treasurer	\$1,017,635	\$1,012,169	(5,466)
23 - Administrative Services	\$861,548	\$761,249	(100,299)
25 - General Admin. & Operations	\$9,986,952	\$11,248,614	1,261,662 **
27 - Facilities Maintenance	\$1,878,763	\$1,821,238	(57,525)
40 - Sheriff	\$20,719,178	\$20,685,332	(33,846)
41 - Jail	\$14,108,085	\$13,619,084	(489,001)
42 - Juvenile	\$8,007,879	\$7,697,134	(310,745)
50 - Parks	\$4,381,258	\$4,332,304	(48,954)
55 - Cooperative Extension	\$389,897	\$400,128	10,231
60 - Personnel & Human Resources	\$1,439,899	\$1,379,621	(60,278)
70 - Human Services	\$253,670	\$244,207	(9,463)

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

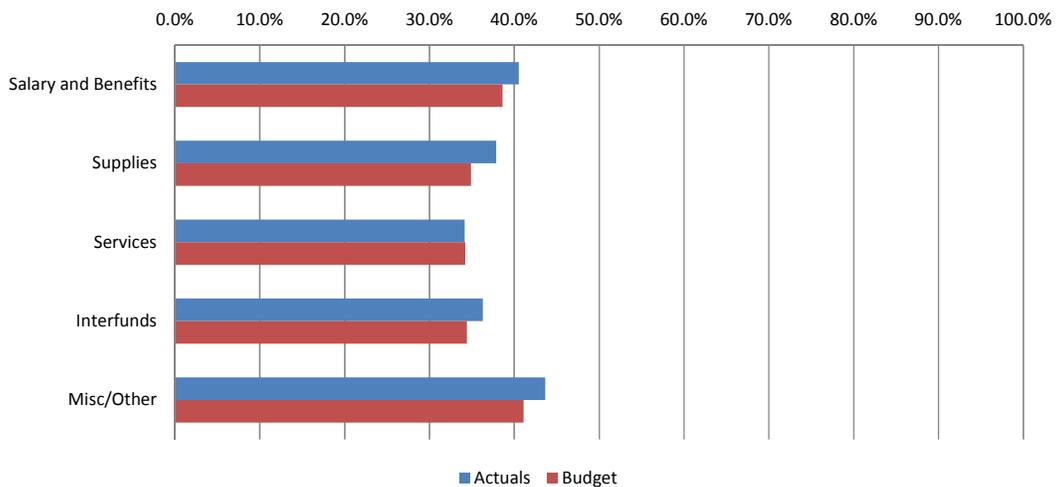
2016 Kitsap County Budget Status (as of May 31, 2016)

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	\$ 16,207,313	\$ 30,885,443	\$ (112,248)
Sales Tax	21,752,686	0	21,752,686	9,137,836	22,086,353	333,667
Other Tax	10,997,155	0	10,997,155	5,211,666	10,801,302	(195,853)
Licenses and Permits	123,446	0	123,446	66,022	158,453	35,007
Intergovernmental	8,833,951	100,800	8,934,751	3,080,693	9,150,894	216,143
Charges for Services	9,302,820	41,237	9,344,057	3,917,452	9,299,545	(44,512)
Fines and Forfeits	1,963,215	0	1,963,215	853,966	2,017,086	53,871
Misc/Other	5,315,471	0	5,315,471	2,297,124	5,724,229	408,758
Total Revenue	89,286,435	142,037	89,428,472	40,772,073	90,123,303	694,831
Expenditures						
Salaries and Benefits	61,574,634	887,998	62,462,632	25,314,383	62,824,610	\$ 361,978
Supplies	2,181,980	90,000	2,271,980	860,212	2,198,805	(73,175)
Services	10,895,809	592,925	11,488,734	3,919,269	11,352,445	(136,289)
Interfund Charges	8,391,225	0	8,391,225	3,044,998	8,391,225	0
Misc/Other	6,242,787	576,116	6,818,903	2,974,431	6,828,076	9,174
Total Expenditures	89,286,435	2,147,039	91,433,474	36,113,292	91,595,161	161,687

Revenue By Category To-Date



Expenditures by Category To-Date



Benefit Bucket Fund - 2016

Month	January	February	March	April	May	June	July	August	September	October	November	December	Total to Date
Beginning Fund Balance	\$ 4,331,362	\$ 4,128,458	\$ 5,122,611	\$ 5,838,240	\$ 5,941,132	\$ 5,610,389	\$ 5,610,389	\$ 5,610,389	\$ 5,610,389	\$ 5,610,389	\$ 5,610,389	\$ 5,610,389	
Transfers In													
Department (County) Charges	\$ 1,254,756	\$ 1,253,006	\$ 1,253,881	\$ 1,253,881	\$ 1,253,881								\$ 6,269,406
Employee/COBRA Contributions	\$ 96,111	\$ 250,663	\$ 157,330	\$ 177,860	\$ 159,674								\$ 841,639
Provider RX Rebates					\$ 19,678								\$ 19,678
W2 pass-through reporting	\$ (352,666)	\$ 567,649	\$ (13,934)		\$ (569,552)								\$ (368,503)
Stop Loss Insurance Reimbursements	\$ 172,026	\$ 19,834	\$ 379,324	\$ 5,774									\$ 576,958
Other Misc Revenue					\$ 18,244								\$ 18,244
Subtotal Revenue	\$ 1,170,227	\$ 2,091,153	\$ 1,776,601	\$ 1,437,516	\$ 881,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,357,422
Transfers Out													
Administration Fee													
Group Health	\$ 37,758	\$ 38,637	\$ 75,590	\$ 37,235	\$ 37,310								\$ 226,531
Premera	\$ 33,205	\$ 33,268	\$ 67,415	\$ 34,084	\$ 33,896								\$ 201,868
Claims (by posting date)													
Group Health	\$ 371,595	\$ 473,493	\$ 264,029	\$ 540,299	\$ 435,147								\$ 2,084,563
Premera	\$ 741,814	\$ 361,622	\$ 390,217	\$ 513,697	\$ 401,500								\$ 2,408,849
Premiums													
Dental and Life	\$ 91,372	\$ 92,653	\$ 96,321	\$ 110,681	\$ 197,608								\$ 588,635
Waive Medical Coverage Payments	\$ 11,534	\$ 12,025	\$ 11,935	\$ 11,833	\$ 11,415								\$ 58,742
Stop Loss Insurance	\$ 68,084	\$ 68,395	\$ 139,053	\$ 69,761	\$ 69,195								\$ 414,488
DiMartino - Benefits Consultant	\$ 4,979	\$ 7,163	\$ 4,483	\$ 7,163	\$ 7,163								\$ 30,952
Affordable Care Act Fees	\$ 1,242	\$ -	\$ -	\$ -	\$ -								\$ 1,242
Personnel Costs (Benefits Analyst)	\$ 6,407	\$ 9,004	\$ 8,608	\$ 8,596	\$ 12,187								\$ 44,802
Other Misc Expenses***	\$ 5,141	\$ 740	\$ 3,321	\$ 1,275	\$ 7,247								\$ 17,723
Subtotal Expenditures	\$ 1,373,131	\$ 1,097,000	\$ 1,060,972	\$ 1,334,625	\$ 1,212,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,078,395
Ending Fund Balance	\$ 4,128,458	\$ 5,122,611	\$ 5,838,240	\$ 5,941,132	\$ 5,610,389	\$ 5,610,389	\$ 5,610,389	\$ 5,610,389	\$ 5,610,389	\$ 5,610,389	\$ 5,610,389	\$ 5,610,389	

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

Obligated Program Reserves (see calculation below)	\$ 3,680,461	\$ 3,680,461	\$ 3,680,461	\$ 3,680,461	\$ 3,680,461	\$ 3,680,461	\$ 3,680,461	\$ 3,680,461	\$ 3,680,461	\$ 3,680,461	\$ 3,680,461	\$ 3,680,461	\$ 3,680,461
Net Unobligated Program Reserves	\$447,997	\$1,442,150	\$2,157,780	\$2,260,671	\$1,929,928	\$1,929,928	\$1,929,928	\$1,929,928	\$1,929,928	\$1,929,928	\$1,929,928	\$1,929,928	\$1,929,928

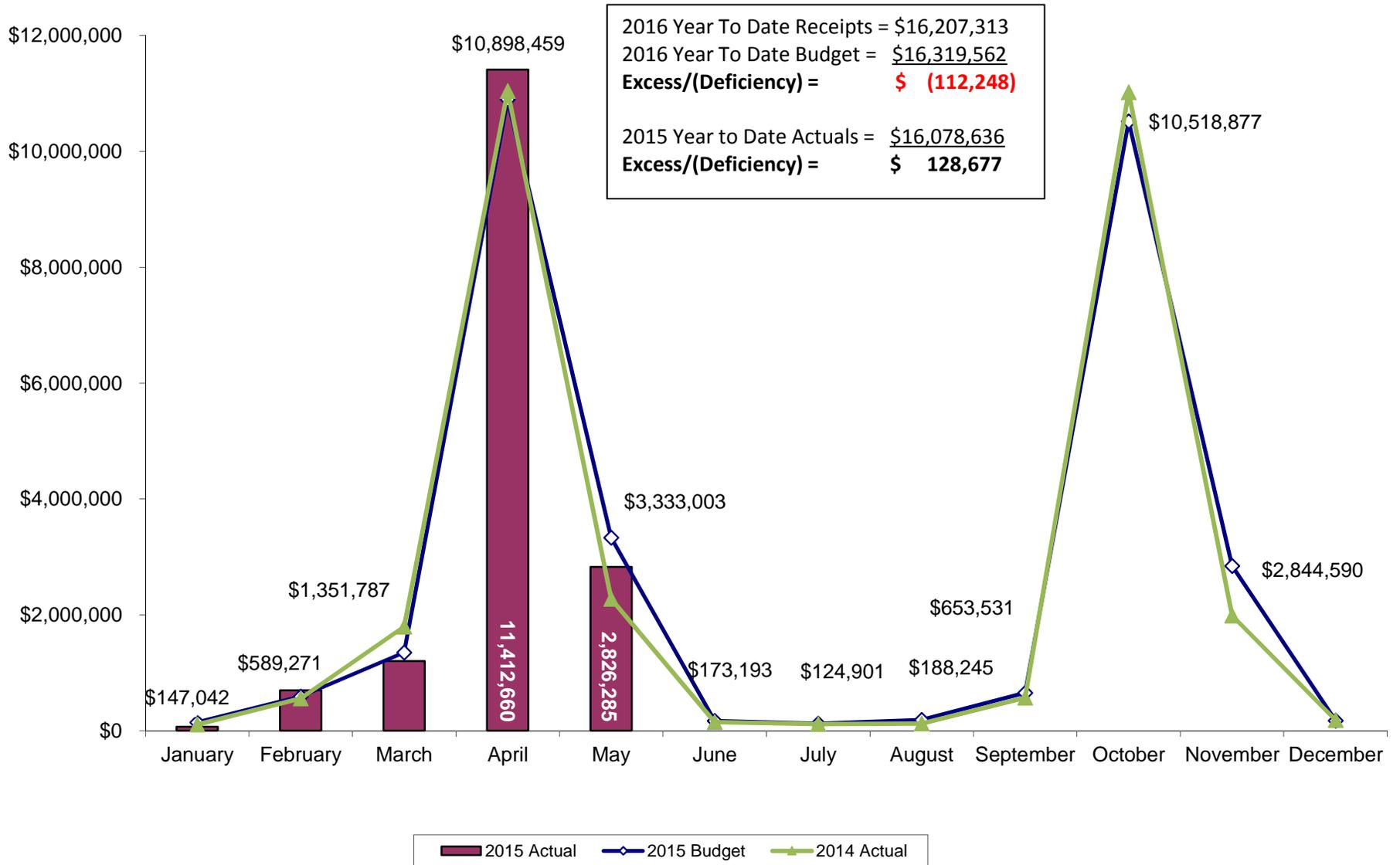
Obligated Program Reserve Calculation - Based on actual costs to date

	Group Health	Premera	Total
Paid Claims - Rolling 12 Months	\$ 5,511,000	\$ 8,773,121	\$ 14,284,121
Stop Loss Insurance Reimbursements			\$ (4,003,552)
Net Paid Claims - Rolling 12 Months			\$ 10,280,569
Fixed Costs - Admin Fees	\$ 453,097	\$ 395,123	\$ 848,220
Fixed Costs - Stop Loss			\$ 832,708
Total Medical Plan Costs (Claims + Fixed) - Rolling 12 Months			\$ 11,961,497
Total Average Monthly Costs (Claims + Fixed)			\$ 996,791
Total Average Weekly Costs (Rolling Year Average)			\$ 230,023
16 Week Reserve Requirement (x 16)			\$ 3,680,461

!!Please Note!!
2016 reserve requirement calculation **does not** include projected future stop loss

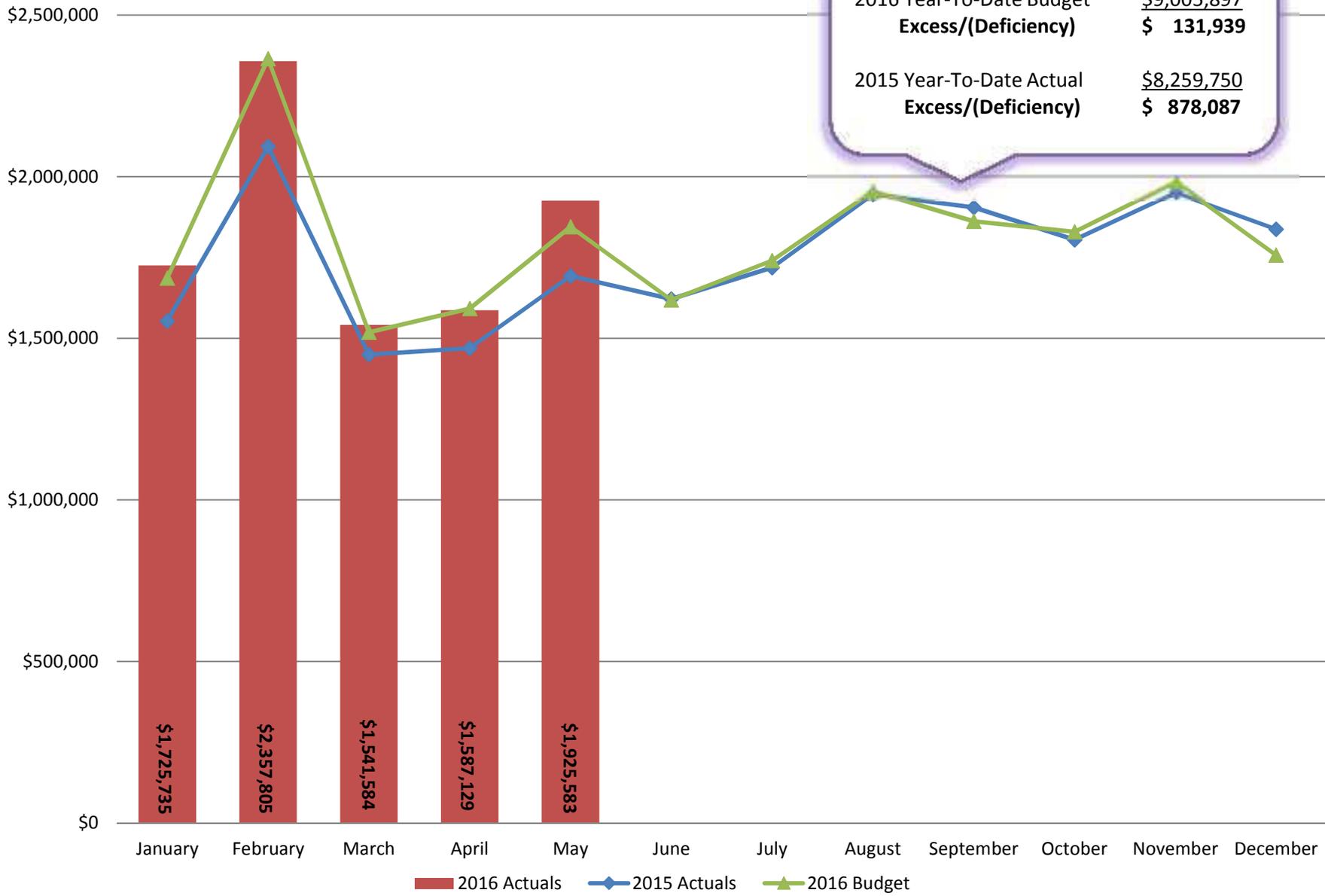
Note: Reserves calculation is an estimate of 16 weeks of claims, plus fixed cost for terminal liability to comply with RCW 48.62.091 and WAC 200-100-040

2016 Property Tax Revenue



2016 Sales Tax

2016 Year-To-Date Actual	\$9,137,836
2016 Year-To-Date Budget	<u>\$9,005,897</u>
Excess/(Deficiency)	\$ 131,939
2015 Year-To-Date Actual	<u>\$8,259,750</u>
Excess/(Deficiency)	\$ 878,087



2016 Real Estate Excise Tax Revenue

