



Meeting Date: July 13, 2020
 Agenda Item No:

Kitsap County Board of Commissioners

Department: Administrative Services

Staff Contact & Phone Number: Amber D'Amato, (360) 337-4504

Agenda Item Title: A Resolution Amending the 2020 Annual Budget

Recommended Action: Move the Board adopt a Resolution Amending the 2020 Annual Budget as presented in the attached documents.

Summary: The County's Budget Policies call for amendments to the budget to be made quarterly during the calendar year. This resolution, representing the budget amendment for the second quarter of 2020, decreases spending authority in the general fund by \$3,239,891. It also decreases spending authority in other specified funds by \$2,842,119. All expenditure increases are supported by cash balances or increased revenues. Attachment B represents position changes that result in cost savings or no impact to budget.

2nd Quarter Budget Amendment 2020

General Fund

| | |
|--------------------------------|--|
| GA&O | 2020 Budget Reduction |
| Administrative Services | 2020 Budget Reduction |
| Assessor | 2020 Budget Reduction |
| Auditor | 2020 Budget Reduction |
| BOCC | 2020 Budget Reduction |
| Clerk | 2020 Budget Reduction |
| Community Development | 2020 Budget Reduction |
| Coroner | 2020 Budget Reduction |
| District Court | 2020 Budget Reduction |
| Facilities | 2020 Budget Reduction |
| Human Resources | 2020 Budget Reduction |
| Human Services | 2020 Budget Reduction |
| Juvenile Services | 2020 Budget Reduction |
| Parks | 2020 Budget Reduction |
| Prosecutor | 2020 Budget Reduction |
| Public Defense | 2020 Budget Reduction |
| Sheriff | 2020 Budget Reduction |
| Superior Court | 2020 Budget Reduction |
| Treasurer | 2020 Budget Reduction |
| Clerk | 0.20 FTE Increase |
| Community Development | Shoreline Master Program Update |
| GA&O | KRCC Funding Accounting Correction |
| Juvenile Services | Juvenile Roof Replacement Completion |
| Juvenile Services | Budget Reclassification |
| Prosecutor | New Special Revenue Fund Established |
| Sheriff | MAT Grant – Accounting Correction |
| Sheriff | Mobile Computer Terminal Units |
| Sheriff | Record Management System Funding |
| Sheriff | City of Bremerton Court Security Officer FTE |
| Sheriff | Deputy Sheriffs CBA Adjustment |

| | | |
|---|---|--|
| | Sheriff | Correction Officers CBA Adjustment |
| | Sheriff | Correction Sergeants CBA Adjustment |
| | Superior Court | Reclass Court Administrator |
| Other Funds | | |
| | Community Development | Extra Help Benefit Bucket Charge |
| | Debt Service | 2011 LTGO Accounting Correction |
| | Debt Service | 2011 LTGO Accounting Correction |
| | Employer Benefits Fund | Q2 Additional Revenues – Various Changes |
| | Employer Benefits Fund | Q2 Additional Revenues – CBA Changes |
| | Human Services | 2020 Budget Reduction |
| | Human Services | Office Support Specialist FTE |
| | Information Services | Workday Implementation Costs |
| | Information Services | Record Management System Funding |
| | KRCC | New Special Purpose District Established |
| | Prosecutor | New Special Revenue Fund Established |
| | Roads | KRCC Funding Accounting Correction |
| | Roads | 2020 Budget Reduction |
| | Sewer | 2020 Budget Reduction |
| | Sewer Construction | 2020 Budget Reduction |
| | Silverdale Project Fund | Establish 2020 Fund Budget |
| | Solid Waste | 2020 Budget Reduction |
| | Stormwater | 2020 Budget Reduction |
| Attachments: | 1. Resolution 2. Attachment A 3. Attachment B | |
| <u>Fiscal Impact</u> | | |
| Expenditure required for this specific action: | General Fund: (\$3,239,891) Other Funds: (\$2,842,119) | |
| Total cost including all related costs: | (\$6,082,010) | |
| Related Revenue: | General Fund: (\$5,081,561) Other Funds: \$787,169 | |
| Cost Savings: | \$0 | |
| Total Fiscal Impact: | General Fund: (\$1,841,670) Other Funds: \$3,629,288 | |
| Source of Funds: | Various | |
| <u>Fiscal Impact (DAS) Review</u> | | |
| Departmental Coordination | | |
| Department | Representative | Recommendation/Comment |
| Department of Administrative Services | Amber D'Amato | |
| Contract Information – N/A | | |

RESOLUTION 114 -2020

RESOLUTION AMENDING THE 2020 ANNUAL BUDGET

WHEREAS, by Resolution 210-2019 the Board of County Commissioners adopted the annual budget of the County for 2020; and,

WHEREAS, Kitsap County Budget Policies as adopted by Resolution 214-2002 require amendment of the budget quarterly; and,

WHEREAS, certain changes in the County's financial circumstances have been identified during the second quarter of the year which require inclusion in the 2020 annual budget at this time;

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners in regular session assembled that the Kitsap County Budget for 2020, as presented on this date, is amended to the department/office and/or fund levels listed in Attachments A and B.

ADOPTED this 13th day of July 2020.



BOARD OF COUNTY COMMISSIONERS
KITSAP COUNTY, WASHINGTON



CHARLOTTE GARRIDO, Chair



ROBERT GELDER, Commissioner



EDWARD E. WOLFE, Commissioner

ATTEST:



Dana Daniels, Clerk of the Board

2nd Quarter 2020 Supplemental Budget Information - Attachment A

| DEPARTMENT & ACCOUNT NO | REVENUE DESCRIPTION | EXPENDITURE DESCRIPTION | BEGINNING FUND BALANCE | REVENUE | EXPENDITURE | ENDING FUND BALANCE |
|---|------------------------------|---------------------------------|-------------------------|---------------|--------------|---------------------|
| GENERAL FUND - BUDGET REDUCTIONS | | | | | | |
| General Admin & Operations | | 2020 Budget Reduction | Amount Requested | | | |
| 9251.3130.10 | Local Retail Sales & Use Tax | | | \$(4,900,000) | | |
| 9251.5419 | | Other Professional Services | | | \$ (10,000) | |
| 9251.5471 | | Gas | | | \$ (30,000) | |
| 9251.5472 | | Water | | | \$ (3,000) | |
| 9251.5473 | | Sewer | | | \$ (5,000) | |
| 9251.5474 | | Electricity | | | \$ (12,000) | |
| 9251.5499 | | Other | | | \$ (250,000) | |
| 9251.5081 | | Ending Fund Balance | | | | \$(4,590,000) |
| | | | \$ - | \$(4,900,000) | \$ (310,000) | \$(4,590,000) |
| Administrative Services | | 2020 Budget Reduction | Amount Requested | | | |
| 9231.5101 | | Regular Salaries | | | \$ (2,000) | |
| 9231.5109 | | Extra Help | | | \$ (11,170) | |
| 9231.5432 | | Travel | | | \$ (4,000) | |
| 9234.5414 | | Computer Programming Services | | | \$ (9,000) | |
| 9234.5432 | | Travel | | | \$ (5,000) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 31,170 |
| | | | \$ - | \$ - | \$ (31,170) | \$ 31,170 |
| Assessor | | 2020 Budget Reduction | Amount Requested | | | |
| 9151.5101 | | Regular Salaries | | | \$ (117,754) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 117,754 |
| | | | \$ - | \$ - | \$ (117,754) | \$ 117,754 |
| Auditor | | 2020 Budget Reduction | Amount Requested | | | |
| 9165.5101 | | Regular Salaries | | | \$ (57,890) | |
| 9166.5101 | | Regular Salaries | | | \$ (24,457) | |
| 9167.5101 | | Regular Salaries | | | \$ (20,494) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 102,841 |
| | | | \$ - | \$ - | \$ (102,841) | \$ 102,841 |
| Board of County Commissioners | | 2020 Budget Reduction | Amount Requested | | | |
| 9011.5101 | | Regular Salaries | | | \$ (52,432) | |
| 9011.5106 | | Annual Leave Payout | | | \$ 1,012 | |
| 9011.5109 | | Extra Help | | | \$ 12,315 | |
| 9011.5201 | | Industrial Insurance | | | \$ (547) | |
| 9011.5202 | | Social Security | | | \$ (4,449) | |
| 9011.5203 | | PERS Retirement | | | \$ (7,478) | |
| 9011.5209 | | WA State Family & Medical Leave | | | \$ (85) | |
| 9011.5217 | | Automobile Allowance | | | \$ (9,218) | |
| 9011.5224 | | Deferred Compensation | | | \$ (289) | |
| 9011.5431 | | Mileage | | | \$ (2,597) | |
| 9011.5432 | | Travel | | | \$ (10,083) | |
| 9011.5433 | | Per Diem | | | \$ (1,500) | |
| 9011.5497 | | Registration & Tuition | | | \$ (3,625) | |
| 9012.5499 | | Other | | | \$ (3,700) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 82,676 |
| | | | \$ - | \$ - | \$ (82,676) | \$ 82,676 |
| Clerk | | 2020 Budget Reduction | Amount Requested | | | |
| 9091.5101 | | Regular Salaries | | | \$ (137,792) | |
| 9092.5101 | | Regular Salaries | | | \$ (19,815) | |
| 9094.5101 | | Regular Salaries | | | \$ (6,504) | |
| 9095.5101 | | Regular Salaries | | | \$ (8,690) | |
| 9096.5101 | | Regular Salaries | | | \$ (1,946) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 174,747 |
| | | | \$ - | \$ - | \$ (174,747) | \$ 174,747 |
| Community Development | | 2020 Budget Reduction | Amount Requested | | | |
| 9220.5101 | | Regular Salaries | | | \$ (83,866) | |
| 9220.5201 | | Industrial Insurance | | | \$ (1,053) | |
| 9220.5202 | | Social Security | | | \$ (6,444) | |
| 9220.5203 | | PERS Retirement | | | \$ (10,833) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 102,196 |
| | | | \$ - | \$ - | \$ (102,196) | \$ 102,196 |

2nd Quarter 2020 Supplemental Budget Information - Attachment A

| DEPARTMENT & ACCOUNT NO | REVENUE DESCRIPTION | EXPENDITURE DESCRIPTION | BEGINNING FUND BALANCE | REVENUE | EXPENDITURE | ENDING FUND BALANCE |
|--------------------------|---------------------|----------------------------------|------------------------------|---------|--------------|---------------------|
| Coroner | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 9171.5101 | | Regular Salaries | | | \$ (42,130) | |
| 9171.5102 | | Overtime | | | \$ (15,000) | |
| 9171.5202 | | Social Security | | | \$ (4,055) | |
| 9171.5203 | | PERS Retirement | | | \$ (6,815) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 68,000 |
| | | | \$ - | \$ - | \$ (68,000) | \$ 68,000 |
| District Court | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 9061.5101 | | Regular Salaries | | | \$ (99,545) | |
| 9061.5201 | | Industrial Insurance | | | \$ (842) | |
| 9061.5202 | | Social Security | | | \$ (7,608) | |
| 9061.5203 | | PERS Retirement | | | \$ (12,789) | |
| 9061.5413 | | Medical, Dental, & Hospital | | | \$ (2,500) | |
| 9061.5416 | | Interpreters | | | \$ (7,000) | |
| 9061.5419 | | Other Professional Services | | | \$ (4,000) | |
| 9061.5422 | | Cellular Telephones | | | \$ (1,440) | |
| 9061.5431 | | Mileage | | | \$ (3,000) | |
| 9061.5432 | | Travel | | | \$ (11,000) | |
| 9061.5433 | | Per Diem | | | \$ (4,000) | |
| 9061.5439 | | Non-Employee Travel | | | \$ (400) | |
| 9061.5497 | | Registration & Tuition | | | \$ (4,000) | |
| 9061.5499 | | Other | | | \$ (800) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 158,924 |
| | | | \$ - | \$ - | \$ (158,924) | \$ 158,924 |
| Facilities | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 9271.5101 | | Regular Salaries | | | \$ (49,314) | |
| 9271.5201 | | Industrial Insurance | | | \$ (2,721) | |
| 9271.5202 | | Social Security | | | \$ (3,768) | |
| 9271.5203 | | PERS Retirement | | | \$ (6,334) | |
| 9271.5481 | | Repairs & Maintenance: Buildings | | | \$ (40,000) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 102,137 |
| | | | \$ - | \$ - | \$ (102,137) | \$ 102,137 |
| Human Resources | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 9601.5101 | | Regular Salaries | | | \$ (73,471) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 73,471 |
| | | | \$ - | \$ - | \$ (73,471) | \$ 73,471 |
| Human Services | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 9701.5101 | | Regular Salaries | | | \$ (9,299) | |
| 9701.5201 | | Industrial Insurance | | | \$ (84) | |
| 9701.5202 | | Social Security | | | \$ (612) | |
| 9701.5203 | | PERS Retirement | | | \$ (1,028) | |
| 9701.5209 | | WA State Family & Medical Leave | | | \$ (12) | |
| 9701.5224 | | Deferred Compensation | | | \$ (40) | |
| 9701.5415 | | Management Consulting | | | \$ (5,000) | |
| 9701.6971.1645 | | Operating Transfer Out | | | \$ (1,624) | |
| 9701.6971.1902 | | Operating Transfer Out | | | \$ (7,618) | |
| 9701.6971.19131 | | Operating Transfer Out | | | \$ (3,976) | |
| 9702.5419 | | Other Professional Services | | | \$ (6,020) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 35,313 |
| | | | \$ - | \$ - | \$ (35,313) | \$ 35,313 |
| Juvenile Services | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 9421.5101 | | Regular Salaries | | | \$ (47,272) | |
| 9422.5101 | | Regular Salaries | | | \$ (195,433) | |
| 9423.5101 | | Regular Salaries | | | \$ (149,138) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 391,843 |
| | | | \$ - | \$ - | \$ (391,843) | \$ 391,843 |
| Parks | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 9500.5101 | | Regular Salaries | | | \$ (46,790) | |
| 9502.5101 | | Regular Salaries | | | \$ (1,750) | |
| 9507.5101 | | Regular Salaries | | | \$ (195) | |
| 9508.5101 | | Regular Salaries | | | \$ (45,575) | |
| 9509.5101 | | Regular Salaries | | | \$ (114,793) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 209,103 |
| | | | \$ - | \$ - | \$ (209,103) | \$ 209,103 |

2nd Quarter 2020 Supplemental Budget Information - Attachment A

| DEPARTMENT & ACCOUNT NO | REVENUE DESCRIPTION | EXPENDITURE DESCRIPTION | BEGINNING FUND BALANCE | REVENUE | EXPENDITURE | ENDING FUND BALANCE |
|--|---------------------|--|---|-----------------------|-----------------------|---------------------|
| Prosecutor | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 9081.5101 | | Regular Salaries | | | \$ (302,262) | |
| 9086.5101 | | Regular Salaries | | | \$ (97,292) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 399,554 |
| | | | \$ - | \$ - | \$ (399,554) | \$ 399,554 |
| Public Defense | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 9111.5416 | | Special Legal Services | | | \$ (200,000) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 200,000 |
| | | | \$ - | \$ - | \$ (200,000) | \$ 200,000 |
| Sheriff | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 9401.5101 | | Regular Salaries | | | \$ (124,000) | |
| 9402.5101 | | Regular Salaries | | | \$ (65,000) | |
| 9403.5101 | | Regular Salaries | | | \$ (15,000) | |
| 9404.5101 | | Regular Salaries | | | \$ (700,000) | |
| 9405.5101 | | Regular Salaries | | | \$ (172,000) | |
| 9407.5208 | | LEOFF Medical Insurance | | | \$ (130,000) | |
| 9408.5101 | | Regular Salaries | | | \$ (763,000) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 1,969,000 |
| | | | \$ - | \$ - | \$ (1,969,000) | \$ 1,969,000 |
| Superior Court | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 9051.5101 | | Regular Salaries | | | \$ (128,024) | |
| 9052.5101 | | Regular Salaries | | | \$ (44,828) | |
| 9053.5101 | | Regular Salaries | | | \$ (4,621) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 177,473 |
| | | | \$ - | \$ - | \$ (177,473) | \$ 177,473 |
| Treasurer | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 9181.5101 | | Regular Salaries | | | \$ (34,108) | |
| 9181.5201 | | Industrial Insurance | | | \$ (842) | |
| 9181.5202 | | Social Security | | | \$ (2,603) | |
| 9181.5203 | | PERS Retirement | | | \$ (4,376) | |
| 9181.5311 | | Office & Operating Supplies | | | \$ (7,000) | |
| 9181.5432 | | Travel | | | \$ (2,500) | |
| 9181.5433 | | Per Diem | | | \$ (313) | |
| 9181.5497 | | Registration & Tuition | | | \$ (1,800) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 53,542 |
| | | | \$ - | \$ - | \$ (53,542) | \$ 53,542 |
| SUBTOTAL GENERAL FUND - BUDGET REDUCTIONS | | | \$ - | \$ (4,900,000) | \$ (4,759,744) | \$ (140,256) |
| GENERAL FUND - OTHER ADJUSTMENTS | | | | | | |
| Clerk | | | Court Clerk - 0.20 FTE Increase | | | |
| | | | Amount Requested | | | |
| 9091.5101 | | Regular Salaries | | | \$ 3,413 | |
| 9091.5103 | | Longevity Pay | | | \$ 689 | |
| 9091.5202 | | Social Security | | | \$ 314 | |
| 9091.5203 | | PERS Retirement | | | \$ 527 | |
| 9251.5081 | | Ending Fund Balance | | | | \$ (4,943) |
| | | | \$ - | \$ - | \$ 4,943 | \$ (4,943) |
| Community Development | | | Shoreline Master Program Update | | | |
| | | | Amount Requested | | | |
| 9220.5419 | | Other Professional Services | | | \$ 60,000 | |
| 9251.5081 | | Ending Fund Balance | | | | \$ (60,000) |
| | | | \$ - | \$ - | \$ 60,000 | \$ (60,000) |
| General Admin & Operations | | | Kitsap Regional Coordinating Council Funding Accounting Correction | | | |
| | | | Amount Requested | | | |
| 9258.6971.1931 | | Operating Transfer Out | | | \$ (93,541) | |
| 9251.5519 | | Miscellaneous Intergovernmental Services | | | \$ 56,645 | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 36,896 |
| | | | \$ - | \$ - | \$ (36,896) | \$ 36,896 |

2nd Quarter 2020 Supplemental Budget Information - Attachment A

| DEPARTMENT & ACCOUNT NO | REVENUE DESCRIPTION | EXPENDITURE DESCRIPTION | BEGINNING FUND BALANCE | REVENUE | EXPENDITURE | ENDING FUND BALANCE |
|--------------------------|---|---------------------------------|--|--------------|---------------|---------------------|
| Juvenile Services | | | Re-Appropriate Funding for Juvenile Roof Replacement Completion | | | |
| | | | Amount Requested | | | |
| 9421.5620 | | Buildings & Structures | | | \$ 484,763 | |
| 9251.5514 | | Ending Fund Balance | | | | \$ (484,763) |
| | | | \$ - | \$ - | \$ 484,763 | \$ (484,763) |
| Juvenile Services | | | Budget Reclassification - Reclass | | | |
| | | | Amount Requested | | | |
| 9422.5101 | | Regular Salaries | | | \$ 2,974 | |
| 9422.5202 | | Social Security | | | \$ 228 | |
| 9422.5203 | | PERS Retirement | | | \$ 383 | |
| 9422.5209 | | Deferred Compensation | | | \$ 15 | |
| 9422.5224 | | WA State Family & Medical Leave | | | \$ 4 | |
| 9422.5299 | | Other Professional Services | | | \$ (3,604) | |
| | | | \$ - | \$ - | \$ - | \$ - |
| Prosecutor | | | New Special Revenue Fund Established - Victim/Witness Fund | | | |
| | | | Amount Requested | | | |
| 9081.3330.16575 | Crime Victim Assistance | | | \$ (64,863) | | |
| 9081.3410.9801 | District Court Victim/Witness | | | \$ (29,230) | | |
| 9081.3410.9802 | Superior Court Victim/Witness | | | \$ (83,348) | | |
| 9081.3510.82 | Adult Felony Criminal Victim Assessment | | | \$ (11,884) | | |
| 9081.5101 | | Regular Salaries | | | \$(52,399.00) | |
| 9081.5201 | | Industrial Insurance | | | \$ (842.00) | |
| 9081.5202 | | Social Security | | | \$ (3,789.00) | |
| 9081.5203 | | PERS Retirement | | | \$ (6,370.00) | |
| 9081.5209 | | WA State Fam & Med Leave | | | \$ (73.00) | |
| 9081.5229 | | Benefits Bucket | | | \$(13,052.00) | |
| 9081.5299 | | Sal/Ben Attrition Bucket | | | \$ 1,816.00 | |
| 9081.5416.13 | | Transcripts | | | \$ (3,000) | |
| 9081.5431 | | Mileage | | | \$ (1,000) | |
| 9081.5432 | | Travel | | | \$ (1,000) | |
| 9081.5433 | | Per Diem | | | \$ (750) | |
| 9081.5438 | | Non-Employee Mileage | | | \$ (1,200) | |
| 9081.5439 | | Non-Employee Travel | | | \$ (1,500) | |
| 9086.5494 | | Filing & Recording | | | \$ (500) | |
| 9251.5081 | | Ending Fund Balance | | | | \$ (105,666) |
| | | | \$ - | \$ (189,325) | \$ (83,659) | \$ (105,666) |
| Sheriff | | | MAT Grant - Accounting Correction | | | |
| | | | Amount Requested | | | |
| 9406.3330.93788 | Opioid STR | | | \$ 7,764 | | |
| 9406.5311 | | Office & Operating Supplies | | | \$ 2,000 | |
| 9406.5314 | | Prisoner Prescriptions | | | \$ (8,005) | |
| 9406.5351 | | Small Tools & Equipment | | | \$ (4,000) | |
| 9406.5353 | | Small Computer Equipment | | | \$ 2,000 | |
| 9406.5419 | | Other Professional Services | | | \$ (99,516) | |
| 9406.5439 | | Non-Employee Travel | | | \$ (2,000) | |
| 9406.5451 | | Operating Rentals & Leases | | | \$ 1,000 | |
| 9251.5081 | | Ending Fund Balance | | | | \$ 116,285 |
| | | | \$ - | \$ 7,764 | \$ (108,521) | \$ 116,285 |

2nd Quarter 2020 Supplemental Budget Information - Attachment A

| DEPARTMENT & ACCOUNT NO | REVENUE DESCRIPTION | EXPENDITURE DESCRIPTION | BEGINNING FUND BALANCE | REVENUE | EXPENDITURE | ENDING FUND BALANCE |
|---|---------------------|---------------------------------|-------------------------|---------|-------------|---------------------|
| Sheriff | | | Amount Requested | | | |
| Mobile Computer Terminal (MCT) Units | | | | | | |
| 9404.5351 | | Small Tools & Equipment | | | \$ 47,214 | |
| 9251.5081 | | Ending Fund Balance | | | | \$ (47,214) |
| | | | \$ - | \$ - | \$ 47,214 | \$ (47,214) |
| Sheriff | | | Amount Requested | | | |
| Sheriff Record Management System (RMS) Project Funding | | | | | | |
| 9404.6971.5168 | | Operating Transfer Out | | | \$ 150,000 | |
| 9408.6971.5168 | | Operating Transfer Out | | | \$ 150,000 | |
| 9251.5081 | | Ending Fund Balance | | | | \$ (300,000) |
| | | | \$ - | \$ - | \$ 300,000 | \$ (300,000) |
| Sheriff | | | Amount Requested | | | |
| City of Bremerton Court Security Officer FTE Budget | | | | | | |
| 9402.5101 | | Regular Salaries | | | \$ 44,054 | |
| 9402.5201 | | Workers Compensation | | | \$ 2,470 | |
| 9402.5202 | | Social Security | | | \$ 3,370 | |
| 9402.5203 | | PERS Retirement | | | \$ 5,665 | |
| 9402.5209 | | WA State Family & Medical Leave | | | \$ 65 | |
| 9402.5229 | | Benefits Bucket | | | \$ 13,052 | |
| 9251.5081 | | Ending Fund Balance | | | | \$ (68,676) |
| | | | \$ - | \$ - | \$ 68,676 | \$ (68,676) |
| Sheriff | | | Amount Requested | | | |
| 2020 Deputy Sheriffs CBA Adjustment | | | | | | |
| 9402.5190 | | Miscellaneous Pay | | | \$ 3,300 | |
| 9402.5202 | | Social Security | | | \$ 252 | |
| 9402.5206 | | LEOFF Retirement | | | \$ 176 | |
| 9403.5190 | | Miscellaneous Pay | | | \$ 9,875 | |
| 9403.5202 | | Social Security | | | \$ 755 | |
| 9403.5206 | | LEOFF Retirement | | | \$ 526 | |
| 9404.5101 | | Regular Salaries | | | \$ 47,392 | |
| 9404.5103 | | Longevity Pay | | | \$ 1,122 | |
| 9404.5190 | | Miscellaneous Pay | | | \$ 617 | |
| 9404.5202 | | Social Security | | | \$ 3,759 | |
| 9404.5206 | | LEOFF Retirement | | | \$ 2,619 | |
| 9404.5209 | | WA State Family & Medical Leave | | | \$ 69 | |
| 9404.5224 | | Deferred Compensation | | | \$ 468 | |
| 9404.5190 | | Miscellaneous Pay | | | \$ 56,435 | |
| 9404.5202 | | Social Security | | | \$ 4,317 | |
| 9404.5206 | | LEOFF Retirement | | | \$ 3,008 | |
| 9405.5190 | | Miscellaneous Pay | | | \$ 41,666 | |
| 9405.5202 | | Social Security | | | \$ 3,187 | |
| 9405.5206 | | LEOFF Retirement | | | \$ 2,221 | |
| 9408.5190 | | Miscellaneous Pay | | | \$ 3,176 | |
| 9408.5202 | | Social Security | | | \$ 243 | |
| 9408.5203 | | PERS Retirement | | | \$ 408 | |
| 9251.5081 | | Ending Fund Balance | | | | \$ (185,591) |
| | | | \$ - | \$ - | \$ 185,591 | \$ (185,591) |
| Sheriff | | | Amount Requested | | | |
| 2020 Correction Officers CBA Adjustment | | | | | | |
| 9406.5101 | | Regular Salaries | | | \$ 2,133 | |
| 9406.5202 | | Social Security | | | \$ 163 | |
| 9406.5203 | | PERS Retirement | | | \$ 274 | |
| 9406.5209 | | WA State Family & Medical Leave | | | \$ 3 | |
| 9406.5224 | | Deferred Compensation | | | \$ 732 | |
| 9406.5229 | | Benefits Bucket | | | \$ 2,662 | |
| 9408.5101 | | Regular Salaries | | | \$ 166,355 | |
| 9408.5190 | | Miscellaneous Pay | | | \$ 22,985 | |
| 9408.5202 | | Social Security | | | \$ 14,485 | |
| 9408.5203 | | PERS Retirement | | | \$ 24,349 | |
| 9408.5209 | | WA State Family & Medical Leave | | | \$ 244 | |
| 9408.5224 | | Deferred Compensation | | | \$ 57,115 | |
| 9408.5229 | | Benefits Bucket | | | \$ 215,987 | |
| 9251.5081 | | Ending Fund Balance | | | | \$ (507,487) |
| | | | \$ - | \$ - | \$ 507,487 | \$ (507,487) |

2nd Quarter 2020 Supplemental Budget Information - Attachment A

| DEPARTMENT & ACCOUNT NO | REVENUE DESCRIPTION | EXPENDITURE DESCRIPTION | BEGINNING FUND BALANCE | REVENUE | EXPENDITURE | ENDING FUND BALANCE |
|--|---|---------------------------------|-------------------------|----------------------|----------------------|----------------------|
| Sheriff | 2020 Correction Sergeants CBA Adjustment | | Amount Requested | | | |
| 9408.5101 | | Regular Salaries | | | \$ 24,179 | |
| 9408.5108 | | Shift Differential Pay | | | \$ 8,191 | |
| 9408.5190 | | Miscellaneous Pay | | | \$ 4,680 | |
| 9408.5202 | | Social Security | | | \$ 2,476 | |
| 9408.5203 | | PERS Retirement | | | \$ 4,163 | |
| 9408.5209 | | WA State Family & Medical Leave | | | \$ 35 | |
| 9408.5224 | | Deferred Compensation | | | \$ 8,301 | |
| 9408.5229 | | Benefits Bucket | | | \$ 32,820 | |
| 9251.5081 | | Ending Fund Balance | | | | \$ (84,845) |
| | | | \$ - | \$ - | \$ 84,845 | \$ (84,845) |
| Superior Court | Reclass Court Administrator FTE | | Amount Requested | | | |
| 9051.5101 | | Regular Salaries | | | \$ 4,378 | |
| 9051.5103 | | Longevity Pay | | | \$ 88 | |
| 9051.5202 | | Social Security | | | \$ 342 | |
| 9051.5203 | | PERS Retirement | | | \$ 574 | |
| 9051.5224 | | Deferred Compensation | | | \$ 22 | |
| 9051.5209 | | WA State Family & Medical Leave | | | \$ 6 | |
| 9251.5081 | | Ending Fund Balance | | | | \$ (5,410) |
| | | | \$ - | \$ - | \$ 5,410 | \$ (5,410) |
| SUBTOTAL GENERAL FUND - OTHER ADJUSTMENTS | | | \$ - | \$ (181,561) | \$ 1,519,853 | \$(1,701,414) |
| TOTAL GENERAL FUND | | | \$ - | \$(5,081,561) | \$(3,239,891) | \$(1,841,670) |

2nd Quarter 2020 Supplemental Budget Information - Attachment A

| DEPARTMENT & ACCOUNT NO | REVENUE DESCRIPTION | EXPENDITURE DESCRIPTION | BEGINNING FUND BALANCE | REVENUE | EXPENDITURE | ENDING FUND BALANCE |
|-------------------------------|---------------------|---|-------------------------|--------------|--------------|---------------------|
| OTHER FUNDS | | | | | | |
| Community Development | | Extra Help Benefit Bucket Charge | Amount Requested | | | |
| 16811.5229 | | Benefits Bucket | | | \$ 6,526 | |
| 16811.5081 | | Ending Fund Balance | | | | \$ (6,526) |
| | | | \$ - | \$ - | \$ 6,526 | \$ (6,526) |
| Debt Service | | 2011 LTGO Debt Service Accounting Correction | Amount Requested | | | |
| 2361.3380.90 | | Other Intergovernmental Services | | \$ 839,882 | | |
| 2361.4970.2861 | | Operating Transfer In | | \$ (839,882) | | |
| | | | \$ - | \$ - | \$ - | \$ - |
| Debt Service | | 2011 LTGO Debt Service Accounting Correction | Amount Requested | | | |
| 2861.5710 | | GO Bonds | | | \$ 660,000 | |
| 2861.5830 | | Interest on Long Term External Debt | | | \$ 179,882 | |
| 2861.6971.2361 | | Operating Transfer Out | | | \$ (839,882) | |
| | | | \$ - | \$ - | \$ - | \$ - |
| Employer Benefits Fund | | Q2 Additional Revenues - Various FTE Changes | Amount Requested | | | |
| 5061.3480.95 | | Employee Benefits | | \$ 13,052 | | |
| 5061.3480.95 | | Employee Benefits | | \$ 6,526 | | |
| 5061.3480.95 | | Employee Benefits | | \$ 13,052 | | |
| 5061.3480.95 | | Employee Benefits | | \$ 13,052 | | |
| 5061.3480.95 | | Employee Benefits | | \$ 13,052 | | |
| 5061.5413 | | Medical, Dental, & Hospital | | | \$ 58,734 | |
| | | | \$ - | \$ 58,734 | \$ 58,734 | \$ - |
| Employer Benefits Fund | | Q2 Additional Revenues - Collective Bargaining Agreement Changes | Amount Requested | | | |
| 5061.3480.95 | | Employee Benefits | | \$ 2,662 | | |
| 5061.3480.95 | | Employee Benefits | | \$ 215,987 | | |
| 5061.3480.95 | | Employee Benefits | | \$ 32,820 | | |
| 5061.5413 | | Medical, Dental, & Hospital | | | \$ 251,469 | |
| | | | \$ - | \$ 251,469 | \$ 251,469 | \$ - |
| Human Services | | 2020 Budget Reduction | Amount Requested | | | |
| 1645.4970.9701 | | Operating Transfer In | | \$ (1,624) | | |
| 1645.5419 | | Other Professional Services | | | \$ (1,624) | |
| 1902.4970.9701 | | Operating Transfer In | | \$ (7,618) | | |
| 1902.5353 | | Small Computer Equipment | | | \$ (7,600) | |
| 1902.5499 | | Other | | | \$ (18) | |
| 19131.4970.9701 | | Operating Transfer In | | \$ (3,976) | | |
| 19131.5497 | | Registration & Tuition | | | \$ (3,976) | |
| | | | \$ - | \$ (13,218) | \$ (13,218) | \$ - |

2nd Quarter 2020 Supplemental Budget Information - Attachment A

| DEPARTMENT & ACCOUNT NO | REVENUE DESCRIPTION | EXPENDITURE DESCRIPTION | BEGINNING FUND BALANCE | REVENUE | EXPENDITURE | ENDING FUND BALANCE |
|-----------------------------|-----------------------|---------------------------------|---|------------|-------------|---------------------|
| Human Services | | | Office Support Specialist FTE Budget | | | |
| | | | Amount Requested | | | |
| 1071.5101 | | Regular Salaries | | | \$ 8,507 | |
| 1071.5201 | | Industrial Insurance | | | \$ 168 | |
| 1071.5202 | | Social Security | | | \$ 651 | |
| 1071.5203 | | PERS Retirement | | | \$ 1,094 | |
| 1071.5209 | | WA State Family & Medical Leave | | | \$ 12 | |
| 1071.5224 | | Deferred Compensation | | | \$ 43 | |
| 1071.5229 | | Benefits Bucket | | | \$ 2,611 | |
| 1071.5415 | | Management Consulting | | | \$ (13,086) | |
| 1621.5101 | | Regular Salaries | | | \$ 8,507 | |
| 1621.5201 | | Industrial Insurance | | | \$ 168 | |
| 1621.5202 | | Social Security | | | \$ 651 | |
| 1621.5203 | | PERS Retirement | | | \$ 1,094 | |
| 1621.5209 | | WA State Family & Medical Leave | | | \$ 12 | |
| 1621.5224 | | Deferred Compensation | | | \$ 43 | |
| 1621.5229 | | Benefits Bucket | | | \$ 2,611 | |
| 1621.5081 | | Ending Fund Balance | | | | \$ (13,086) |
| 1813.5101 | | Regular Salaries | | | \$ 8,507 | |
| 1813.5201 | | Industrial Insurance | | | \$ 168 | |
| 1813.5202 | | Social Security | | | \$ 651 | |
| 1813.5203 | | PERS Retirement | | | \$ 1,094 | |
| 1813.5209 | | WA State Family & Medical Leave | | | \$ 12 | |
| 1813.5224 | | Deferred Compensation | | | \$ 43 | |
| 1813.5229 | | Benefits Bucket | | | \$ 2,610 | |
| 1813.5081 | | Ending Fund Balance | | | | \$ (13,085) |
| 1821.5101 | | Regular Salaries | | | \$ 8,507 | |
| 1821.5201 | | Industrial Insurance | | | \$ 168 | |
| 1821.5202 | | Social Security | | | \$ 651 | |
| 1821.5203 | | PERS Retirement | | | \$ 1,094 | |
| 1821.5209 | | WA State Family & Medical Leave | | | \$ 12 | |
| 1821.5224 | | Deferred Compensation | | | \$ 43 | |
| 1821.5229 | | Benefits Bucket | | | \$ 2,610 | |
| 1821.5415 | | Management Consulting | | | \$ (13,085) | |
| 19131.5101 | | Regular Salaries | | | \$ 8,507 | |
| 19131.5201 | | Industrial Insurance | | | \$ 168 | |
| 19131.5202 | | Social Security | | | \$ 651 | |
| 19131.5203 | | PERS Retirement | | | \$ 1,094 | |
| 19131.5209 | | WA State Family & Medical Leave | | | \$ 12 | |
| 19131.5224 | | Deferred Compensation | | | \$ 43 | |
| 19131.5229 | | Benefits Bucket | | | \$ 2,610 | |
| 19132.5415 | | Management Consulting | | | \$ (13,085) | |
| | | | \$ - | \$ - | \$ 26,171 | \$ (26,171) |
| Information Services | | | Transfer Auditor Workday Implementation Costs to Workday Capital Project in IS | | | |
| | | | Amount Requested | | | |
| 5168.5101 | | Regular Salaries | | | \$ 137,512 | |
| 5168.5102 | | Overtime | | | \$ 30,529 | |
| 5168.5109 | | Extra Help | | | \$ 6,639 | |
| 5168.5201 | | Industrial Insurance | | | \$ 2,105 | |
| 5168.5202 | | Social Security | | | \$ 10,558 | |
| 5168.5203 | | PERS Retirement | | | \$ 17,748 | |
| 5168.5209 | | WA State Family & Medical Leave | | | \$ 201 | |
| 5168.5229 | | Benefits Bucket | | | \$ 13,052 | |
| 5161.5081 | | Ending Fund Balance | | | | \$ (218,344) |
| | | | \$ - | \$ - | \$ 218,344 | \$ (218,344) |
| Information Services | | | Sheriff Record Management System (RMS) Project Funding | | | |
| | | | Amount Requested | | | |
| 5168.4970.9404 | Operating Transfer In | | | \$ 150,000 | | |
| 5168.4970.9408 | Operating Transfer In | | | \$ 150,000 | | |
| 5168.5352 | | Computer Software | | | \$ 300,000 | |
| | | | \$ - | \$ 300,000 | \$ 300,000 | \$ - |

2nd Quarter 2020 Supplemental Budget Information - Attachment A

| DEPARTMENT & ACCOUNT NO | REVENUE DESCRIPTION | EXPENDITURE DESCRIPTION | BEGINNING FUND BALANCE | REVENUE | EXPENDITURE | ENDING FUND BALANCE |
|-------------------------|--|--|-------------------------|--------------|--------------|---------------------|
| KRCC | New Special Purpose District Established - Kitsap Regional Coordinating Council | | Amount Requested | | | |
| 1931.3081 | Beginning Fund Balance | | \$ (50,000) | | | |
| 1931.3380.90 | Other Intergovernmental Services | | | \$ (105,709) | | |
| 1931.4970.1011 | Operating Transfer In | | | \$ (56,149) | | |
| 1931.4970.9258 | Operating Transfer In | | | \$ (93,541) | | |
| 1931.5415 | | Management Consulting | | | \$ (7,016) | |
| 1931.5416 | | Special Legal Services | | | \$ (2,500) | |
| 1931.5419 | | Other Professional Services | | | \$ (220,213) | |
| 1931.5499 | | Other | | | \$ (1,300) | |
| 1931.5081 | | Ending Fund Balance | | | | \$ (74,370) |
| | | | \$ (50,000) | \$ (255,399) | \$ (231,029) | \$ (74,370) |
| Prosecutor | New Special Revenue Fund Established - Victim/Witness Fund | | Amount Requested | | | |
| 1221.3081 | Beginning Fund Balance | | \$ 490,000 | | | |
| 1221.3330.16575 | Crime Victim Assistance | | | \$ 64,863 | | |
| 1221.3330.16588 | DOJ - Violence Against Women | | | \$ 74,550 | | |
| 1221.3410.9801 | District Court Victim/Witness | | | \$ 29,230 | | |
| 1221.3410.9802 | Superior Court Victim/Witness | | | \$ 259,056 | | |
| 1221.3510.82 | Adult Felony Criminal Victim Assessment | | | \$ 17,884 | | |
| 1221.5101 | | Regular Salaries | | | \$ 118,148 | |
| 1221.5201 | | Industrial Insurance | | | \$ 1,684 | |
| 1221.5202 | | Social Security | | | \$ 8,819 | |
| 1221.5203 | | PERS Retirement | | | \$ 14,825 | |
| 1221.5209 | | WA State Fam & Med Leave | | | \$ 169 | |
| 1221.5215 | | Disability Insurance | | | \$ 96 | |
| 1221.5224 | | Deferred Compensation | | | \$ 329 | |
| 1221.5229 | | Benefits Bucket | | | \$ 26,104 | |
| 1221.5311 | | Office & Operating Supplies | | | \$ 10,607 | |
| 1221.5351 | | Small Tools & Equipment | | | \$ 5,914 | |
| 1221.5416.13 | | Transcripts | | | \$ 3,000 | |
| 1221.5416.14 | | Investigations | | | \$ 3,000 | |
| 1221.5419 | | Other Professional Services | | | \$ 1,000 | |
| 1221.5425 | | Postage | | | \$ 1,800 | |
| 1221.5431 | | Mileage | | | \$ 2,500 | |
| 1221.5432 | | Travel | | | \$ 2,500 | |
| 1221.5433 | | Per Diem | | | \$ 1,250 | |
| 1221.5438 | | Non-Employee Mileage | | | \$ 1,200 | |
| 1221.5439 | | Non-Employee Travel | | | \$ 12,000 | |
| 1221.5494 | | Filing & Recording | | | \$ 1,500 | |
| 1221.5495 | | Witness Fees | | | \$ 500 | |
| 1221.5497 | | Registration & Tuition | | | \$ 5,000 | |
| 1221.5499 | | Other | | | \$ 62,214 | |
| 1221.5081 | | Ending Fund Balance | | | | \$ 651,424 |
| | | | \$ 490,000 | \$ 445,583 | \$ 284,159 | \$ 651,424 |
| Roads | Kitsap Regional Coordinating Council Funding Accounting Correction | | Amount Requested | | | |
| 1011.6971.6400 | | Operating Transfer Out | | | \$ (56,149) | |
| 1011.5519.3101 | | Miscellaneous Intergovernmental Services | | | \$ 56,149 | |
| | | | \$ - | \$ - | \$ - | \$ - |

2nd Quarter 2020 Supplemental Budget Information - Attachment A

| DEPARTMENT & ACCOUNT NO | REVENUE DESCRIPTION | EXPENDITURE DESCRIPTION | BEGINNING FUND BALANCE | REVENUE | EXPENDITURE | ENDING FUND BALANCE |
|---------------------------|---------------------|-----------------------------|------------------------------|---------|----------------|---------------------|
| Roads | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 1011.5432.3101 | | Travel | | | \$ (2,250) | |
| 1011.5497.3101 | | Registration & Tuition | | | \$ (2,250) | |
| 1012.5101.3200 | | Regular Salaries | | | \$ (400,489) | |
| 1012.5118 | | Summer Help | | | \$ (14,170) | |
| 1012.5201.3200 | | Industrial Insurance | | | \$ (17,233) | |
| 1012.5202.3200 | | Social Security | | | \$ (30,638) | |
| 1012.5203.3200 | | PERS Retirement | | | \$ (51,502) | |
| 1012.5432.3600 | | Travel | | | \$ (22,420) | |
| 1012.5497.3600 | | Registration & Tuition | | | \$ (29,500) | |
| 1013.5101.2901 | | Regular Salaries | | | \$ (64,834) | |
| 1013.5118.2713 | | Summer Help | | | \$ (78,874) | |
| 1013.5201.2901 | | Industrial Insurance | | | \$ (4,960) | |
| 1013.5202.2901 | | Social Security | | | \$ (8,244) | |
| 1013.5203.2901 | | PERS Retirement | | | \$ (5,442) | |
| 1013.5431.3600 | | Mileage | | | \$ (500) | |
| 1013.5432.3600 | | Travel | | | \$ (3,250) | |
| 1013.5497.3600 | | Registration & Tuition | | | \$ (5,000) | |
| 1013.5932.2901 | | Interfund Road Materials | | | \$ (1,280,000) | |
| 1015.5118.2641 | | Summer Help | | | \$ (61,552) | |
| 1015.5431.3600 | | Mileage | | | \$ (500) | |
| 1015.5432.3600 | | Travel | | | \$ (2,500) | |
| 1015.5433.3600 | | Per Diem | | | \$ (1,000) | |
| 1011.5081 | | Ending Fund Balance | | | | \$ 2,087,108 |
| | | | \$ - | \$ - | \$ (2,087,108) | \$ 2,087,108 |
| Sewer | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 4021.5101 | | Regular Salaries | | | \$ (57,629) | |
| 4021.5201 | | Industrial Insurance | | | \$ (2,721) | |
| 4021.5202 | | Social Security | | | \$ (4,409) | |
| 4021.5203 | | PERS Retirement | | | \$ (7,411) | |
| 4021.5109 | | Extra Help | | | \$ (11,365) | |
| 4021.5118 | | Summer Help | | | \$ (8,940) | |
| 4023.5101 | | Regular Salaries | | | \$ (61,298) | |
| 4023.5201 | | Industrial Insurance | | | \$ (2,721) | |
| 4023.5202 | | Social Security | | | \$ (4,689) | |
| 4023.5203 | | PERS Retirement | | | \$ (7,883) | |
| 4023.5118 | | Summer Help | | | \$ (17,880) | |
| 4024.5101 | | Regular Salaries | | | \$ (70,991) | |
| 4024.5201 | | Industrial Insurance | | | \$ (2,722) | |
| 4024.5202 | | Social Security | | | \$ (5,431) | |
| 4024.5203 | | PERS Retirement | | | \$ (9,129) | |
| 4021.5311 | | Office & Operating Supplies | | | \$ (78,000) | |
| 4022.5311 | | Office & Operating Supplies | | | \$ (78,000) | |
| 4022.5497 | | Registration & Tuition | | | \$ (1,280) | |
| 4023.5311 | | Office & Operating Supplies | | | \$ (18,750) | |
| 4024.5432 | | Travel | | | \$ (3,000) | |
| 4024.5433 | | Per Diem | | | \$ (1,000) | |
| 4024.5497 | | Registration & Tuition | | | \$ (1,400) | |
| 4025.5431 | | Mileage | | | \$ (500) | |
| 4025.5432 | | Travel | | | \$ (4,500) | |
| 4025.5433 | | Per Diem | | | \$ (1,200) | |
| 4025.5497 | | Registration & Tuition | | | \$ (3,300) | |
| 4025.5081 | | Ending Fund Balance | | | | \$ 466,149 |
| | | | \$ - | \$ - | \$ (466,149) | \$ 466,149 |
| Sewer Construction | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 410100.5101 | | Regular Salaries | | | \$ (34,539) | |
| 410100.5201 | | Industrial Insurance | | | \$ (1,361) | |
| 410100.5202 | | Social Security | | | \$ (2,642) | |
| 410100.5203 | | PERS Retirement | | | \$ (4,442) | |
| 410100.5109 | | Extra Help | | | \$ (11,365) | |
| 410100.5431 | | Mileage | | | \$ (1,500) | |
| 410100.5497 | | Registration & Tuition | | | \$ (5,000) | |
| 410100.5081 | | Ending Fund Balance | | | | \$ 60,849 |
| | | | \$ - | \$ - | \$ (60,849) | \$ 60,849 |

2nd Quarter 2020 Supplemental Budget Information - Attachment A

| DEPARTMENT & ACCOUNT NO | REVENUE DESCRIPTION | EXPENDITURE DESCRIPTION | BEGINNING FUND BALANCE | REVENUE | EXPENDITURE | ENDING FUND BALANCE |
|--------------------------------|------------------------|-----------------------------|-----------------------------------|---------|--------------|---------------------|
| Silverdale Project Fund | | | Establish 2020 Fund Budget | | | |
| | | | Amount Requested | | | |
| 3631.3081 | Beginning Fund Balance | | \$ 90,000 | | | |
| 3631.5419 | | Other Professional Services | | | \$ 5,000 | |
| 3631.5499 | | Other | | | \$ 5,000 | |
| 3631.5081 | | Ending Fund Balance | | | | \$ 80,000 |
| | | | \$ 90,000 | \$ - | \$ 10,000 | \$ 80,000 |
| Solid Waste | | | 2020 Budget Reduction | | | |
| | | | Amount Requested | | | |
| 4011.5101 | | Regular Salaries | | | \$ (25,032) | |
| 4011.5201 | | Industrial Insurance | | | \$ (680) | |
| 4011.5202 | | Social Security | | | \$ (1,915) | |
| 4011.5203 | | PERS Retirement | | | \$ (3,219) | |
| 4013.5109 | | Extra Help | | | \$ (8,700) | |
| 4011.5431.10 | | Mileage | | | \$ (500) | |
| 4011.5432.19 | | Travel | | | \$ (1,000) | |
| 4011.5497.19 | | Registration & Tuition | | | \$ (2,000) | |
| 4013.5311.62 | | Office & Operating Supplies | | | \$ (25,000) | |
| 4013.5419.62 | | Other Professional Services | | | \$ (40,000) | |
| 4013.5425.62 | | Postage | | | \$ (15,000) | |
| 4013.5431.62 | | Mileage | | | \$ (1,000) | |
| 4013.5433.62 | | Per Diem | | | \$ (500) | |
| 4013.5496.62 | | Printing & Binding | | | \$ (30,000) | |
| 4013.5497.19 | | Registration & Tuition | | | \$ (2,000) | |
| 4014.5432.19 | | Travel | | | \$ (1,000) | |
| 4014.5477.24 | | Hazardous Waste Disposal | | | \$ (25,000) | |
| 4014.5477.42 | | Hazardous Waste Disposal | | | \$ (30,000) | |
| 4014.5497.19 | | Registration & Tuition | | | \$ (3,000) | |
| 4015.5432.19 | | Travel | | | \$ (300) | |
| 4015.5433.19 | | Per Diem | | | \$ (150) | |
| 4015.5497.19 | | Registration & Tuition | | | \$ (350) | |
| 4011.5081 | | Ending Fund Balance | | | | \$ 216,346 |
| 4372.5101 | | Regular Salaries | | | \$ (10,483) | |
| 4372.5201 | | Industrial Insurance | | | \$ (680) | |
| 4372.5202 | | Social Security | | | \$ (802) | |
| 4372.5203 | | PERS Retirement | | | \$ (1,348) | |
| 4371.5431.90 | | Mileage | | | \$ (500) | |
| 4371.5432.19 | | Travel | | | \$ (1,000) | |
| 4371.5433.19 | | Per Diem | | | \$ (500) | |
| 4372.5431.10 | | Mileage | | | \$ (1,000) | |
| 4372.5432.10 | | Travel | | | \$ (1,000) | |
| 4372.5497.19 | | Registration & Tuition | | | \$ (2,500) | |
| 4371.5081 | | Ending Fund Balance | | | | \$ 19,813 |
| | | | \$ - | \$ - | \$ (236,159) | \$ 236,159 |

2nd Quarter 2020 Supplemental Budget Information - Attachment A

| DEPARTMENT & ACCOUNT NO | REVENUE DESCRIPTION | EXPENDITURE DESCRIPTION | BEGINNING FUND BALANCE | REVENUE | EXPENDITURE | ENDING FUND BALANCE |
|--------------------------|------------------------------|---------------------------------------|------------------------|-------------------------|----------------------|---------------------|
| Stormwater | 2020 Budget Reduction | | | Amount Requested | | |
| 44011.5101.2001 | | Regular Salaries | | | \$ (39,336) | |
| 44011.5201.2001 | | Industrial Insurance | | | \$ (281) | |
| 44011.5202.2001 | | Social Security | | | \$ (3,054) | |
| 44011.5203.2001 | | PERS Retirement | | | \$ (5,134) | |
| 44011.5101.2004 | | Regular Salaries | | | \$ (65,270) | |
| 44011.5201.2004 | | Industrial Insurance | | | \$ (2,721) | |
| 44011.5202.2004 | | Social Security | | | \$ (5,093) | |
| 44011.5203.2004 | | PERS Retirement | | | \$ (8,562) | |
| 44011.5101.5002 | | Regular Salaries | | | \$ (64,321) | |
| 44011.5201.5002 | | Industrial Insurance | | | \$ (2,721) | |
| 44011.5202.5002 | | Social Security | | | \$ (4,921) | |
| 44011.5203.5002 | | PERS Retirement | | | \$ (8,272) | |
| 44011.5109.2003 | | Extra Help | | | \$ (22,974) | |
| 44011.5109.2007 | | Extra Help | | | \$ (23,300) | |
| 44011.5109.2013 | | Extra Help | | | \$ (23,300) | |
| 44011.5118.2003 | | Summer Help | | | \$ (20,000) | |
| 44011.5412.2006 | | Engineering & Architectural | | | \$ (50,000) | |
| 44011.5419.2006 | | Other Professional Services | | | \$ (225,000) | |
| 44011.5425.2006 | | Postage | | | \$ (250) | |
| 44011.5441.2006 | | Advertising | | | \$ (250) | |
| 44011.5494.2006 | | Filing & Recording | | | \$ (250) | |
| 44011.5431.2001 | | Mileage | | | \$ (1,000) | |
| 44011.5431.2002 | | Mileage | | | \$ (300) | |
| 44011.5431.2013 | | Mileage | | | \$ (2,000) | |
| 44011.5431.5002 | | Mileage | | | \$ (1,000) | |
| 44011.5432.2001 | | Travel | | | \$ (1,000) | |
| 44011.5432.2002 | | Travel | | | \$ (500) | |
| 44011.5432.2003 | | Travel | | | \$ (1,500) | |
| 44011.5432.2004 | | Travel | | | \$ (1,000) | |
| 44011.5432.2007 | | Travel | | | \$ (1,500) | |
| 44011.5432.2013 | | Travel | | | \$ (2,500) | |
| 44011.5432.2020 | | Travel | | | \$ (4,000) | |
| 44011.5433.2001 | | Per Diem | | | \$ (500) | |
| 44011.5433.2002 | | Per Diem | | | \$ (100) | |
| 44011.5433.2003 | | Per Diem | | | \$ (300) | |
| 44011.5433.2004 | | Per Diem | | | \$ (100) | |
| 44011.5433.2007 | | Per Diem | | | \$ (200) | |
| 44011.5433.2013 | | Per Diem | | | \$ (600) | |
| 44011.5433.2020 | | Per Diem | | | \$ (100) | |
| 44011.5497.2002 | | Registration & Tuition | | | \$ (2,000) | |
| 44011.5497.2003 | | Registration & Tuition | | | \$ (12,500) | |
| 44011.5497.2004 | | Registration & Tuition | | | \$ (2,000) | |
| 44011.5497.2007 | | Registration & Tuition | | | \$ (1,000) | |
| 44011.5497.2013 | | Registration & Tuition | | | \$ (5,000) | |
| 44011.5497.2020 | | Registration & Tuition | | | \$ (2,000) | |
| 44011.5497.5002 | | Registration & Tuition | | | \$ (1,300) | |
| 44011.5499.2003 | | Other | | | \$ (160,000) | |
| 44012.5512.2021 | | Public Health Services | | | \$ (40,000) | |
| 44019.5419.2028 | | Other Professional Services | | | \$ (9,000) | |
| 44023.5919.2031 | | Other Interfund Professional Services | | | \$ (37,500) | |
| 44023.5919.2032 | | Other Interfund Professional Services | | | \$ (37,500) | |
| 44011.5081 | | Ending Fund Balance | | | | \$ 903,010 |
| | | | \$ - | \$ - | \$ (903,010) | \$ 903,010 |
| TOTAL OTHER FUNDS | | | \$ 530,000 | \$ 787,169 | \$(2,842,119) | \$ 4,159,288 |
| GRAND TOTAL | | | \$ 530,000 | \$(4,294,392) | \$(6,082,010) | \$ 2,317,618 |

2nd Quarter 2020 Supplemental Budget Information - Attachment B

Incumbent Address Book Number,
Current Classification Title,
Comp Grade, Step, Current Salary or Range,
Position #, Cost Center, Job Profile

Revised or New Classification Title,
Comp Grade, Step, Salary or Range,
Position #, Cost Center, Job Profile,
Effective Date

BOARD OF COUNTY COMMISSIONERS

Reclassify

Vacant

Planning Supervisor
NC3S, \$34.29 - \$48.44/hr
K87, 9011, PL3-NON

Planner
NC1S, \$30.84 - \$43.57
K87, 9011, PL2-NON
April 27, 2020

FACILITIES DEPARTMENT

Reclassify

Vacant

Program Coordinator
AB5S, \$27.37 - \$38.66/hr
F84, 9271, PR3-1308

M&O Specialist
AB3H, \$23.91 - \$33.78/hr
F84, 9271, MO3-1308
April 27, 2020

Vacant

Office Support Specialist
AB1H, \$20.45 - \$28.88/hr
K98, 9271, OS2-1308

Office Support Assistant
AA2H, \$16.98 - \$24.00/hr
K98, 9271, OS1-1308
April 27, 2020

HUMAN SERVICES DEPARTMENT

Reclassify

Vacant

Office Support Coordinator
NB3H, \$23.91 - \$33.78/hr
Q29, 1622, OS3-NON

Fiscal Support Specialist
NB2H, \$22.18-\$31.34/hr
Q29, 1622, FS2-NON
April 27, 2020

Vacant

General Services Worker 2
NA1H, \$15.26 - \$21.55/hr
Q23, 1622, GS2-NON

General Services Worker 1
NA0H, \$13.50 - \$19.05/hr
Q23, 1622, GS1-NON
April 27, 2020