

RESOLUTION 141 -2021

RESOLUTION AMENDING THE 2021 ANNUAL BUDGET

**WHEREAS**, by Resolution 187-2020 the Board of County Commissioners adopted the annual budget of the County for 2021; 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 2021 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 2021, as presented on this date, is amended to the department/office and/or fund levels listed in Attachments A and B.

**ADOPTED** this 26th day of July 2021.



**BOARD OF COUNTY COMMISSIONERS  
KITSAP COUNTY, WASHINGTON**

  
\_\_\_\_\_  
ROBERT GELDER, Chair

  
\_\_\_\_\_  
EDWARD E. WOLFE, Commissioner

  
\_\_\_\_\_  
CHARLOTTE GARRIDO, Commissioner

ATTEST:

  
\_\_\_\_\_  
Dana Daniels, Clerk of the Board

## 2nd Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
<b>GENERAL FUND</b>						
<b>Assessor</b>	<b>Restore Partial Budget Reduction</b>		<b>Amount Requested</b>			
9151.5101		Regular Salaries			\$ 26,125	
9151.5201		Industrial Insurance			\$ 406	
9151.5202		Social Security			\$ 1,999	
9151.5203		PERS Retirement			\$ 3,108	
9151.5209		WA State Fam & Med Leave			\$ 38	
9151.5229		Benefits Bucket			\$ 6,787	
9251.3130.10	Sales Tax			\$ 38,463		
			\$ -	\$ 38,463	\$ 38,463	\$ -
<b>Board of County Commissioners</b>	<b>Restore Partial Budget Reduction</b>		<b>Amount Requested</b>			
9011.5101		Regular Salaries			\$ 37,190	
9011.5201		Industrial Insurance			\$ 406	
9011.5202		Social Security			\$ 2,845	
9011.5203		PERS Retirement			\$ 4,424	
9011.5209		WA State Fam & Med Leave			\$ 55	
9011.5229		Benefits Bucket			\$ 6,787	
9251.3130.10	Sales Tax			\$ 51,707		
			\$ -	\$ 51,707	\$ 51,707	\$ -
<b>Human Resources</b>	<b>Consolidate Training Budget</b>		<b>Amount Requested</b>			
9601.5431		Milage			\$ 1,800	
9601.5432		Travel			\$ 3,600	
9601.5433		Per Diem			\$ 500	
9601.5497		Registration & Tuition			\$ 2,850	
9601.5499		Other			\$ 3,000	
9604.5431		Milage			\$ (1,200)	
9604.5432		Travel			\$ (1,600)	
9604.5433		Per Diem			\$ (500)	
9604.5497		Registration & Tuition			\$ (1,850)	
9604.5499		Other			\$ -	
9625.5431		Milage			\$ (600)	
9625.5432		Travel			\$ (2,000)	
9625.5433		Per Diem			\$ -	
9625.5497		Registration & Tuition			\$ (1,000)	
9625.5499		Other			\$ (3,000)	
			\$ -	\$ -	\$ -	\$ -
<b>Parks</b>	<b>Restore Partial Budget Reduction</b>		<b>Amount Requested</b>			
9509.5101		Regular Salaries			\$ 15,052	
9509.5201		Industrial Insurance			\$ 271	
9509.5202		Social Security			\$ 1,152	
9509.5203		PERS Retirement			\$ 1,791	
9509.5209		WA State Fam & Med Leave			\$ 22	
9509.5229		Benefits Bucket			\$ 4,525	
9251.3130.10	Sales Tax			\$ 22,813		
9500.5101		Regular Salaries			\$ 41,435	
9500.5201		Industrial Insurance			\$ 338	
9500.5202		Social Security			\$ 3,170	
9500.5203		PERS Retirement			\$ 4,929	
9500.5209		WA State Fam & Med Leave			\$ 61	
9500.5229		Benefits Bucket			\$ 5,656	
9251.3130.10	Sales Tax			\$ 55,589		
9508.5101		Regular Salaries			\$ 24,033	
9508.5201		Industrial Insurance			\$ 338	
9508.5202		Social Security			\$ 1,839	
9508.5203		PERS Retirement			\$ 2,859	
9508.5209		WA State Fam & Med Leave			\$ 35	
9508.5229		Benefits Bucket			\$ 5,656	
9251.3130.10	Sales Tax			\$ 34,760		
9507.5101		Regular Salaries			\$ 18,595	
9507.5201		Industrial Insurance			\$ 203	
9507.5202		Social Security			\$ 1,423	

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9507.5203	Sales Tax	PERS Retirement			\$ 2,212	
9507.5209		WA State Fam & Med Leave			\$ 27	
9507.5229		Benefits Bucket			\$ 3,394	
9251.3130.10					\$ 25,854	
9509.5101	Sales Tax	Regular Salaries			\$ 15,324	
9509.5201		Industrial Insurance			\$ 203	
9509.5202		Social Security			\$ 1,172	
9509.5203		PERS Retirement			\$ 1,823	
9509.5209		WA State Fam & Med Leave			\$ 22	
9509.5229		Benefits Bucket			\$ 3,394	
9251.3130.10					\$ 21,938	
			\$ -	\$ 160,954	\$ 160,954	\$ -
<b>Prosecutor</b>	<b>Restore Partial Budget Reduction</b>		<b>Amount Requested</b>			
9082.5101	CHILD SUPPORT ENFORCEMENT	Regular Salaries			\$ 19,323	
9082.5201		Industrial Insurance			\$ 406	
9082.5202		Social Security			\$ 1,478	
9082.5203		PERS Retirement			\$ 2,299	
9082.5209		WA State Fam & Med Leave			\$ 28	
9082.5229		Benefits Bucket			\$ 6,787	
9082.3330.9563					\$ 30,321	
9082.5101	CHILD SUPPORT ENFORCEMENT	Regular Salaries			\$ 3,589	
9082.5201		Industrial Insurance			\$ -	
9082.5202		Social Security			\$ 275	
9082.5203		PERS Retirement			\$ 427	
9082.5209		WA State Fam & Med Leave			\$ 5	
9082.3330.9563					\$ 4,296	
9082.5101	CHILD SUPPORT ENFORCEMENT	Regular Salaries			\$ (37,672)	
9082.5201		Industrial Insurance			\$ (406)	
9082.5202		Social Security			\$ (2,882)	
9082.5203		PERS Retirement			\$ (4,482)	
9082.5209		WA State Fam & Med Leave			\$ (55)	
9082.5229		Benefits Bucket			\$ (6,787)	
9251.3130.10				\$ (52,284)		
9081.5101	Sales Tax	Regular Salaries			\$ 72,571	
9081.5201		Industrial Insurance			\$ 812	
9081.5202		Social Security			\$ 5,552	
9081.5203		PERS Retirement			\$ 8,633	
9081.5209		WA State Fam & Med Leave			\$ 106	
9081.5229		Benefits Bucket			\$ 13,574	
9251.3130.10					\$ 101,248	
9081.5101	Sales Tax	Regular Salaries			\$ 33,301	
9081.5201		Industrial Insurance			\$ 406	
9081.5202		Social Security			\$ 2,548	
9081.5203		PERS Retirement			\$ 3,961	
9081.5209		WA State Fam & Med Leave			\$ 49	
9081.5229		Benefits Bucket			\$ 6,787	
9251.3130.10					\$ 47,052	
			\$ -	\$ 130,633	\$ 130,633	\$ -
<b>Public Defense</b>	<b>Contract for Services with City of Pouslbo</b>		<b>Amount Requested</b>			
9111.3380.15	Legal Services	Regular Salaries		\$ 50,313		
9111.5101					\$ 50,313	
			\$ -	\$ 50,313	\$ 50,313	\$ -
<b>Public Defense</b>	<b>Limited Public Defense Grant Funds for Blake Representation</b>		<b>Amount Requested</b>			
9111.3340.0120	Other Judicial Agencies	Special Legal Services		\$ 58,828		
9111.5416					\$ 58,828	
			\$ -	\$ 58,828	\$ 58,828	\$ -
<b>Sheriff</b>	<b>Accounting Correction - Community Service Fund</b>		<b>Amount Requested</b>			
9408.6971.1301		Transfer Out			\$ 21,537	

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DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
9251.5081		Ending Fund Balance				\$ (21,537)
			\$ -	\$ -	\$ 21,537	\$ (21,537)
<b>Sheriff</b>		<b>Amend Jail Medical Contract</b>			<b>Amount Requested</b>	
9408.5418		CONTRACT MEDICAL			\$ 78,327	
9251.5081		Ending Fund Balance				\$ (78,327)
			\$ -	\$ -	\$ 78,327	\$ (78,327)
		<b>TOTAL GENERAL FUND</b>	<b>\$ -</b>	<b>\$ 490,898</b>	<b>\$ 590,762</b>	<b>\$ (99,864)</b>
<b>OTHER FUNDS</b>						
<b>Benefits Fund</b>		<b>Update Benefit Contributions for Unfrozen FTEs</b>			<b>Amount Requested</b>	
5061.3480.96		EE Med Costs Contributions		\$ 70,134		
5061.5413		Medical, Dental, & Hospital			\$ 70,134	
			\$ -	\$ 70,134	\$ 70,134	\$ -
<b>Community Development</b>		<b>Permit Services - Extra Help Outreach</b>			<b>Amount Requested</b>	
1683.5109		Extra Help			\$ 10,000	
1681.5081		Ending Fund Balance				\$ (10,000)
			\$ -	\$ -	\$ 10,000	\$ (10,000)
<b>Community Development</b>		<b>Lobby Furniture Purchase Contract</b>			<b>Amount Requested</b>	
1681.5419		Other Professional Services			\$ 15,000	
1681.5081		Ending Fund Balance				\$ (15,000)
			\$ -	\$ -	\$ 15,000	\$ (15,000)
<b>Community Development</b>		<b>Third-Party Review Services - Land Use &amp; Development</b>			<b>Amount Requested</b>	
1681.3450.81		Zoning & Subdivision Fees		\$ 25,000		
1681.5419		Other Professional Services			\$ 25,000	
			\$ -	\$ 25,000	\$ 25,000	\$ -
<b>Community Development</b>		<b>Third-Party Review Services - Stormwater</b>			<b>Amount Requested</b>	
1688.5419		Other Professional Services			\$ 80,000	
1688.5101		Regular Salaries			\$ (80,000)	
			\$ -	\$ -	\$ -	\$ -
<b>Information Services</b>		<b>Reclassification of PID FA5 to Technology Specialist</b>			<b>Amount Requested</b>	
5161.5101		Regular Salaries			\$ 3,513	
5161.5202		Social Security			\$ 269	
5161.5203		PERS Retirement			\$ 418	
5161.5209		WA State Fam & Med Leave			\$ 5	
5161.5081		Ending Fund Balance				\$ (4,205)
			\$ -	\$ -	\$ 4,205	\$ (4,205)
<b>Information Services</b>		<b>Restore Partial Budget Reduction - CNS/Helpdesk</b>			<b>Amount Requested</b>	
5161.5101		Regular Salaries			\$ 14,420	
5161.5201		Industrial Insurance			\$ 203	
5161.5202		Social Security			\$ 1,103	
5161.5203		PERS Retirement			\$ 1,715	
5161.5209		WA State Fam & Med Leave			\$ 21	
5161.5229		Benefits Bucket			\$ 6,787	
5161.5081		Ending Fund Balance				\$ (24,249)
			\$ -	\$ -	\$ 24,249	\$ (24,249)
<b>Information Services</b>		<b>Restore Partial Budget Reduction - Application Services</b>			<b>Amount Requested</b>	
5162.5101		Regular Salaries			\$ 51,813	
5162.5201		Industrial Insurance			\$ 406	
5162.5202		Social Security			\$ 3,964	
5162.5203		PERS Retirement			\$ 6,164	
5162.5209		WA State Fam & Med Leave			\$ 76	
5162.5229		Benefits Bucket			\$ 6,787	
5161.5081		Ending Fund Balance				\$ (69,210)
			\$ -	\$ -	\$ 69,210	\$ (69,210)
<b>Information Services</b>		<b>ATS Capital Project Funding</b>			<b>Amount Requested</b>	
5168.5419		Other Professional Services			\$ 250,000	
5161.5081		Ending Fund Balance				\$ (250,000)

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			\$ -	\$ -	\$ 250,000	\$ (250,000)
<b>Public Works - Stormwater</b>	<b>Chico Creek Watershed Flood Control Project - REET I</b>		<b>Amount Requested</b>			
44111.4970.1311 44111.5630	Operating Transfer In	Other Improvements		\$ 350,000	\$ 350,000	
			\$ -	\$ 350,000	\$ 350,000	\$ -
<b>Real Estate Excise Tax</b>	<b>Chico Creek Watershed Flood Control Project - REET I</b>		<b>Amount Requested</b>			
1311.6971.44111 1311.5081		Operating Transfer Out Ending Fund Balance			\$ 350,000	\$ (350,000)
			\$ -	\$ -	\$ 350,000	\$ (350,000)
<b>Public Works - Sewer</b>	<b>Operating Transfer to Construction Fund</b>		<b>Amount Requested</b>			
4051.6971.410100 4051.5081 410100.4970.4051 410100.5650	Transfer In	Transfer Out Ending Fund Balance  Construction of Fixed Assets		\$ 6,000,000	\$ 6,000,000	\$ (6,000,000)
			\$ -	\$ 6,000,000	\$ 12,000,000	\$ (6,000,000)
<b>Sheriff - Community Service</b>	<b>Transfer from General Fund - Accounting Correction</b>		<b>Amount Requested</b>			
1301.4970.9408 1301.5081	Transfer In	Ending Fund Balance		\$ 21,537		\$ 21,537
			\$ -	\$ 21,537	\$ -	\$ 21,537
<b>TOTAL OTHER FUNDS</b>			<b>\$ -</b>	<b>\$ 6,466,671</b>	<b>\$ 13,167,798</b>	<b>\$ (6,701,127)</b>
<b>GRAND TOTAL</b>			<b>\$ -</b>	<b>\$ 6,957,569</b>	<b>\$ 13,758,560</b>	<b>\$ (6,800,991)</b>

## Attachment B ~ 2021 Position Funding Changes

The following positions are unfrozen as part of the 2021 Amended Budget

<u>Department</u>	<u>Position ID</u>	<u>FTE</u>
Commissioners	A62	1.00
Assessor	G20	1.00
Parks	O11	1.00
Parks	O15	1.00
Parks	O30	1.00
Parks	O32	1.00
Parks	O35	1.00
Parks	O64	1.00
Human Resources	P07	1.00
Information Services	F47	1.00
Information Services	FB4	0.50
Prosecutor	D43	1.00
Prosecutor	D65	(1.00)
Prosecutor	D07	1.00
Prosecutor	D86	1.00
Prosecutor	D48	1.00