



Meeting Date: November 14, 2022
 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 2022 Annual Budget

Recommended Action: Move the Board adopt a Resolution Amending the 2022 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 third quarter of 2022, increases spending authority in the general fund by \$418,048. It also increases spending authority in other specified funds by \$75,861,313. All expenditure increases are supported by cash balances or increased revenues.

3rd Quarter Budget Amendment 2022

General Fund

County Commissioners	Council for Human Rights
General Admin & Operations	Debt Service Adjustments
Human Services	Admin Support to Recovery Center
Sheriff	Grant Adjustment Equipment Request
Treasurer	One-time Project Request

Other Funds

Administrative Services	Debt Service Adjustments Conservation Futures - Professional Services
Community Development	Resolution 114-2022, New Position
Commissioners	Long Lake Management District
Human Resources	Employer Benefit Fund - New Positions
Human Services	Grant Adjustments Professional Services Position Changes
Information Services	Project Request - Treasurer
Public Works	Debt Service Adjustments - Capital Projects Sewer Improvement – Excise/Use Tax Projects & Equipment
Risk	Resolution 151-2022, New Position
Sheriff	Grant Adjustment

Attachments: 1. Resolution
2. Attachment A

Fiscal Impact

Expenditure required for this specific action:	\$76,279,361
Related Revenue:	\$91,421,230
Cost Savings:	\$0
Total Fiscal Impact:	-\$15,141,869
Source of Funds:	Various

Fiscal Impact (DAS) Review		
Departmental Coordination		
Department	Representative	Recommendation/Comment
Department of Administrative Services	Amber D'Amato	<i>Amber D'Amato</i>
Contract Information – N/A		

RESOLUTION 1888-2022

RESOLUTION AMENDING THE 2022 ANNUAL BUDGET

WHEREAS, by Resolution 228-2021 the Board of County Commissioners adopted the annual budget of the County for 2022; 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 third quarter of the year which require inclusion in the 2022 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 2022, as presented on this date, is amended to the department/office and/or fund levels listed in Attachments A & B.

ADOPTED this 14th day of November 2022.



BOARD OF COUNTY COMMISSIONERS
KITSAP COUNTY, WASHINGTON



EDWARD E. WOLFE, Chair



CHARLOTTE GARRIDO, Commissioner



ROBERT GELDER, Commissioner

ATTEST:



Dana Daniels, Clerk of the Board

3rd Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
GENERAL FUND						
Commissioners		Council for Human Rights		Amount Requested		
9012.3490.86	Registration Fees			3,000		
9012.5499		Other			3,000	
			-	3,000	3,000	-
General Admin & Operations		Debt Service 2022 LTGO Refunding		Amount Requested		
9251.6971.2421		Transfer Out			60,201	
9251.5081		Ending Fund Balance				(60,201)
			-	-	60,201	(60,201)
Human Services		Admin Support to Recovery Center		Amount Requested		
9701.6971.1621		Transfer Out			200,000	
9251.5081		Ending Fund Balance				(200,000)
			-	-	200,000	(200,000)
Sheriff		MAT Grant Accounting Correction		Amount Requested		
9406.6971.1151		Transfer Out			(249,809)	
9251.5081		Ending Fund Balance				249,809
			-	-	(249,809)	249,809
Sheriff		Sheriff One Time Equipment Request		Amount Requested		
9409.5351		Small Tools and Equipment			79,378	
9404.5351		Small Tools and Equipment			270,562	
9408.5351		Small Tools and Equipment			16,000	
9405.5351		Small Tools and Equipment			13,716	
9251.5081		Ending Fund Balance				(379,656)
			-	-	379,656	(379,656)
Treasurer		One Time Project Request - Workday Cash Balancing		Amount Requested		
9251.6971.5168		Transfer Out			25,000	
9251.5081		Ending Fund Balance				(25,000)
			-	-	25,000	(25,000)
TOTAL GENERAL FUND			-	3,000	418,048	(415,048)
OTHER FUNDS						
Admin Services		2022 LTGO Capital Project Funding		Amount Requested		
3431.6971.1291		Transfer Out			2,690,000	
3431.6971.102100		Transfer Out			2,056,395	
3431.6971.4382		Transfer Out			12,845,000	
3431.3910.10	General Obligation Bonds Issued			37,382,695		
3431.5081		Ending Fund Balance				19,791,300
102100.4970.3431	Transfer In			2,056,395		
4382.4970.3431	Transfer In			12,845,000		
102100.5650		Construction of Capital Assets			2,056,395	
4382.5650		Construction of Capital Assets			12,845,000	
1291.4970.3431	Transfer In			2,690,000		
1291.5610		Land			2,690,000	
			-	54,974,090	35,182,790	19,791,300
Admin Services		2021 Capital Project Funding - REET 2 - Bayshore Project		Amount Requested		
1311.6971.44111		Transfer Out			500,000	
1311.5081		Ending Fund Balance				(500,000)
44111.4970.1311	Transfer In			500,000		
44111.5081		Ending Fund Balance				500,000
			-	500,000	500,000	-
Admin Services		Conservation Futures - Professional Services		Amount Requested		
1291.5419		Other Professional Services			110,000	
1291.5610		Land			12,000	
1291.5081		Ending Fund Balance				(122,000)
			-	-	122,000	(122,000)

3rd Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
Admin Services		Debt Service 2022 LTGO Refunding		Amount Requested		
2421.5830		Interest on LT External Debt			92,816	
2421.4970.1311	Transfer In			20,955		
2421.4970.1291	Transfer In			11,660		
2421.4970.9251	Transfer In			60,201		
2421.3930	Refunding Long-Term Debt Issued			21,386,000		
2421.5840		Debt Issue Costs			89,035	
2421.6972		Remitted to Refund Trust			21,398,925	
2371.6971.2421		Transfer Out			101,960	
2371.5081		Ending Fund Balance				(101,960)
2421.4970.2371	Transfer In			101,960		
1311.6971.2421		Transfer Out			20,955	
1291.6971.2421		Transfer Out			11,660	
1311.5081		Ending Fund Balance				(20,955)
1291.5081		Ending Fund Balance				(11,660)
			-	21,580,776	21,715,351	(134,575)
Commissioners		Long Lake Management District				
1691.3340.0310	Department of Ecology			6,349		
1691.3610.51	Penalties on Special Assessments			1,080		
1691.3680.10	Special Assessments - Capital			9,952		
1691.5419		Other Professional Services			17,381	
			-	17,381	17,381	-
Community Development		Resolution 114-2022 - Add New Position		Amount Requested		
1683.5101		Regular Salaries			25,211	
1683.5201		Industrial Insurance			379	
1683.5202		Social Security			1,929	
1683.5203		PERS Retirement			2,584	
1683.5209		WA State Fam & Med Leave			37	
1683.5229		Benefit Bucket			6,279	
1681.5081		Ending Fund Balance				(36,419)
			-	-	36,419	(36,419)
Human Resources		Employer Benefit Fund - New Positions				
5061.3480.95	Employee Medical Benefits			25,792		
5061.5413		Medical, Dental & Hospital			25,792	
				25,792	25,792	-
Human Services		Community Investments in Affordable Housing - Program Budget		Amount Requested		
1061.5415		Management Consulting			340,606	
1061.5081		Ending Fund Balance				(340,606)
			-	-	340,606	(340,606)
Human Services		Kitsap Recovery Center - Healthcare Authority Revenue		Amount Requested		
1622.3460.30	Chemical Dependency Services			400,000		
1622.5499		Other Misc			400,000	
			-	400,000	400,000	-
Human Services		Veterans Relief - Professional Services		Amount Requested		
1241.5415		Management Consulting			100,000	
1241.5081		Ending Fund Balance				(100,000)
			-	-	100,000	(100,000)
Human Services		Grant Adjustments - Affordable Housing		Amount Requested		
1132.3340.0420	Department of Commerce			10,000,000		
1132.5419		Other Professional Services			10,000,000	
			-	10,000,000	10,000,000	-
Human Services		Resolution 109-2022 - Reclass Position - Housing/Homelessness		Amount Requested		
1091.5101		Regular Salaries			1,508	
1091.5202		Social Security			115	
1091.5203		PERS Retirement			155	

3rd Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
1091.5209 1091.5081		Washington Family Leave Ending Fund Balance			2	(1,780)
			-	-	1,780	(1,780)
Human Services	Resolution 108-2022 - Reclass Position - Housing Affordability				Amount Requested	
1132.5101 1132.5201 1132.5202 1132.5203 1132.5209 1132.5081		Regular Salaries Industrial Insurance Social Security PERS Retirement Washington Family Leave Ending Fund Balance			50,825 499 3,312 4,437 64	(59,137)
			-	-	59,137	(59,137)
Human Services	Resolution 127-2022 - Add New Positions - SBHASO				Amount Requested	
1971.5101 1971.5201 1971.5202 1971.5203 1971.5203 1971.5228 1971.5081		Regular Salaries Industrial Insurance Social Security PERS Retirement Washington Family Leave Benefit Bucket Ending Fund Balance			73,708.00 910.00 5,639.00 7,555.00 108.00 14,490.00	(102,410)
			-	-	102,410	(102,410)
Human Services	General Fund Admin Support to Recovery Center				Amount Requested	
1621.4970.9701 1621.5419	Transfer In	Other Professional Services		200,000	200,000	
			-	200,000	200,000	-
Human Services	Grant Adjustments - Employment & Training				Amount Requested	
1921.3340.0470 1921.5415	Employment Security	Management Consulting		670,000	670,000	
			-	670,000	670,000	-
Human Services	Developmental Disabilities - Professional Services				Amount Requested	
1821.3370.68 1821.5415	Developmental Disabilities Services	Management Consulting		400,000	400,000	
			-	400,000	400,000	-
Information Services	One Time Project Request - Treasurer				Amount Requested	
5168.4970.9251 5168.5419	Transfer In	Other Professional Services		25,000	25,000	
			-	25,000	25,000	-
Public Works	Sewer Improvement - Excise/Use Tax				Amount Requested	
4051.3430.510 4051.5530	Newcomer Fees	External Taxes		25,000	25,000	
			-	25,000	25,000	-
Public Works	Chico Creek Watershed Flood Control Project - REET 1				Amount Requested	
1311.6971.44111 1311.5081 44111.4970.1311 44111.5630	Transfer Out Ending Fund Balance Transfer In	Transfer Out Ending Fund Balance Other Improvements		350,000 350,000	350,000 350,000	(350,000)
			-	350,000	700,000	(350,000)
Public Works	Solid Waste Capital - Purchase 2nd Compactor & Generator				Amount Requested	
3401.6971.4371 3401.5081 4371.4970.3401 4371.5642	Transfer Out Ending Fund Balance Transfer In	Transfer Out Ending Fund Balance Other Machinery and Equipment		2,500,000 2,500,000	2,500,000 2,500,000	(2,500,000)
			-	2,500,000	5,000,000	(2,500,000)
Public Works	Stormwater - Purchase Water Truck				Amount Requested	
44011.5642.2003 44011.5081		Other Machinery and Equipment Ending Fund Balance			200,000	(200,000)
			-	-	200,000	(200,000)

3rd Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
Risk	Resolution 151-2022 - Add New Position - Risk		Amount Requested			
5141.5101		Regular Salaries			27,354	
5141.5201		Industrial Insurance			333	
5141.5202		Social Security			2,093	
5141.5203		PERS Retirement			2,804	
5141.5209		WA State Fam & Med Leave			40	
5141.5229		Benefit Bucket			5,023	
5141.5081		Ending Fund Balance				(37,647)
			-	-	37,647	(37,647)
Sheriff	MAT Grant Accounting Correction		Amount Requested			
1151.4970.9406	Transfer In			(249,809)		
1151.5081		Ending Fund Balance				(249,809)
			-	(249,809)	-	(249,809)
TOTAL OTHER FUNDS			-	91,418,230	75,861,313	15,556,917
GRAND TOTAL			-	91,421,230	76,279,361	15,141,869