



Meeting Date: April 10, 2023

Agenda Item No:

Kitsap County Board of Commissioners

Department: Administrative Services

Staff Contact & Phone Number: Amber Dunwiddie, (360) 337-4504

Agenda Item Title: A Resolution Amending the 2023 Annual Budget

Recommended Action: Move the Board adopt a Resolution Amending the 2023 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 first quarter of 2023, increases spending authority in the general fund by \$4,567,094. It also increases spending authority in other specified funds by \$45,312,744. All expenditure increases are supported by cash balances or increased revenues.

1st Quarter Budget Amendment 2023

General Fund

| | |
|------------------------------|---|
| Clerk | Limited Term Position Extension of Blake Grant Funds |
| Community Development | Life Safety Council Scholarship |
| District Court | Grants & Contracts Adjustments |
| GA&O | Contract Services One-time Budget Appropriations Property Tax Revenue BKAT Antenna Maintenance |
| Juvenile | Grants & Contracts Adjustments |
| Parks | Engineering Contract – Point No Point |
| Prosecutor | Revenue Contract – Poulsbo |
| Sheriff | WASPC Grant – Training |
| Treasurer | Unclaimed Property Adjustment |

Other Funds

| | |
|--------------------------------|--|
| Administrative Services | Debt Service Adjustments Poplars Project Fund Closeout Transfer Bond Proceeds – Capital Projects |
| Community Development | New Positions Grant Adjustments |
| County Roads | Position Changes Capital Plan Adjustments |
| Facilities | Capital Project Funding |
| Human Resources | Position Changes Benefit Bucket Adjustments |
| Information Services | Capital Project Adjustments |
| Prosecutor | Position Changes |
| Solid Waste | Summer Extra Help |
| Stormwater | Capital Plan Adjustments |

RESOLUTION 056 -2023

RESOLUTION AMENDING THE 2023 ANNUAL BUDGET

WHEREAS, by Resolution 212-2022 the Board of County Commissioners adopted the annual budget of the County for 2023; 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 first quarter of the year which require inclusion in the 2023 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 2023, as presented on this date, is amended to the department/office and/or fund levels listed in Attachments A & B.

ADOPTED this 10th day of April 2023.



BOARD OF COUNTY COMMISSIONERS
KITSAP COUNTY, WASHINGTON



CHARLOTTE GARRIDO, Chair



ROBERT GELDER, Commissioner



KATHERINE T. WALTERS, Commissioner

ATTEST:



Dana Daniels, Clerk of the Board

Budget FY2023 Supplemental Information - Attachment A

| Title Description | Department | Account Info | Revenue | Expenditure | Ending Fund Balance | |
|---|-------------------------------|----------------------------------|--------------------------------------|--------------|----------------------------------|-------------|
| New Limited Term Position - 3 Years | Clerk | 9096.3410.99 | Passport and Naturalization Services | (57,000) | | |
| | | 9091.5101 | Regular Salaries | | 50,528 | |
| | | 9091.5201 | Industrial Insurance | | 998 | |
| | | 9091.5202 | Social Security | | 3,865 | |
| | | 9091.5203 | PERS Retirement | | 5,179 | |
| | | 9091.5209 | WA Family & Medical Leave | | 74 | |
| | | 9091.5229 | Employer Benefits | | 10,867 | |
| | | 9251.5081 | Estimated Ending Fund Balance | | | |
| Extension of Blake Grant Funds | Clerk | 9095.3340.0121 | OPD - Blake Decision | (150,000) | | |
| | | 9095.5498 | Judgments and Damages | | 150,000 | |
| Life Safety Council Scholarship | Community Development | 9224.3690.90 | Other Miscellaneous Revenues | (1,100) | | |
| | | 9224.5432 | Travel | | 600 | |
| | | 9224.5497 | Registration and Tuition | | 500 | |
| Accounting Adjustment - District Court Treatment Court Contract | | 9063.5416 | Special Legal Services | | 10,000 | |
| | | 9063.5419 | Other Professional Services | | 31,050 | |
| | | 9251.5081 | Estimated Ending Fund Balance | | | (41,050) |
| Extension of Blake Grant Funds | District Court | 9061.3340.0121 | OPD - Blake Decision | (55,000) | | |
| | | 9061.5498 | Judgments and Damages | | 55,000 | |
| Contract Adjustments - Humane Society & WSU Extension | GA&O | 9251.5419 | Other Professional Services | | 18,086 | |
| | | 9251.5513 | Cooperative Extension Services | | 17,670 | |
| | | 9251.5081 | Estimated Ending Fund Balance | | | (35,756) |
| 2023 One-time List from Budget Deliberations | GA&O | 9251.6971.5051 | Transfers Out | | 3,000,000 | |
| | | 9507.5419 | Other Professional Services | | 150,000 | |
| | | 9601.5419 | Other Professional Services | | 95,000 | |
| | | 9701.5419 | Other Professional Services | | 15,000 | |
| | | 9061.5484 | Repairs and Maint. - Computer Equip. | | 19,800 | |
| | | 9220.5101 | Regular Salaries | | 56,377 | |
| | | 9220.5419 | Other Professional Services | | 93,623 | |
| | | 9251.5499 | Other | | 250,000 | |
| | | 9251.5081 | Estimated Ending Fund Balance | | | (3,679,800) |
| | | Property Tax Forecast Correction | GA&O | 9251.3110.10 | Real and Personal Property Taxes | 700,000 |
| 9251.5081 | Estimated Ending Fund Balance | | | | | (700,000) |
| BKAT Antenna Maintenance | GA&O | 9251.5419 | Other Professional Services | | 100,000 | |
| | | 9251.5081 | Estimated Ending Fund Balance | | | (100,000) |
| Children and Youth Justice Professional Service Contract | Juvenile | 9423.3690.90 | Other Miscellaneous Revenues | (35,000) | | |
| | | 9423.5419 | Other Professional Services | | 28,500 | |
| | | 9423.5499 | Other | | 6,500 | |
| Recovery Center Meals - Juvenile Revenue Contract | | 9422.3490.19 | Other General Government Services | (24,000) | | |
| | | 9422.5312 | Kitchen Supplies | | 24,000 | |
| Accounting Adjustment - Juvenile Grant Revenue | | 9423.3420.74 | Juvenile Parent for Parent | (58,804) | | |
| | | 9423.5419 | Other Professional Services | | 58,804 | |
| Children's Home Society of WA - Revenue Contract | Juvenile | 9423.3420.74 | Juvenile Parent for Parent | (101,472) | | |
| | | 9423.5109 | Extra Help | | 9,882 | |
| | | 9423.5201 | Industrial Insurance | | 215 | |
| | | 9423.5202 | Social Security | | 756 | |
| | | 9423.5121 | Intern Pay | | 16,434 | |
| Accounting Adjustment - Juvenile Contracts | | 9422.5419 | Other Professional Services | | (25,000) | |
| | | 9423.5419 | Other Professional Services | | 25,000 | |

| | | | | | |
|---|------------|----------------|--------------------------------------|------------------|--------------------|
| Point No Point - Engineering Contract | Parks | 9509.6971.3821 | Transfers Out | 65,000 | |
| | | 9251.5081 | Estimated Ending Fund Balance | | (65,000) |
| Poulsbo Revenue Contract - Position Budget Moved to General Fund | Prosecutor | 9086.3370.15 | Legal Services | (102,059) | |
| | | 9081.5101 | Regular Salaries | | 76,713 |
| | | 9081.5202 | Social Security | | 5,868 |
| | | 9081.5203 | PERS Retirement | | 7,863 |
| | | 9081.5201 | Industrial Insurance | | 748 |
| | | 9081.5229 | Employer Benefits | | 10,867 |
| WASPC Grant - Training | Sheriff | 9404.3340.0110 | Criminal Justice Training Commission | (46,542) | |
| | | 9404.5102 | Overtime Pay | | 46,542 |
| Unclaimed Property Adjustment | Treasurer | 9181.3690.20 | Unclaimed Property | (693,913) | |
| | | 9251.5081 | Estimated Ending Fund Balance | | 693,913 |
| Total General Fund | | | | (624,890) | 4,567,094 |
| | | | | | (3,942,204) |

| | | | | | | |
|---|-----------------------------|-----------------|-------------------------------------|-------------|-------------|-----------|
| Kitsap Public Facilities District Debt Service | Administrative Services | 2441.5710 | General Obligation Bonds | | 24,550 | |
| | | 2441.5830 | Interest on Long-Term External Debt | | 42,456 | |
| | | 2441.4970.2861 | Transfers In | (67,006) | | |
| | | 2861.3370.90 | Other Intergovernmental Services | (67,006) | | |
| | | 2861.6971.2441 | Transfers Out | | | 67,006 |
| Port Gamble Heritage Park Timber Rights Acquisition | Administrative Services | 3431.6971.1291 | Transfers Out | | 410,000 | |
| | | 3431.5081 | Estimated Ending Fund Balance | | (410,000) | |
| | | 1291.4970.3431 | Transfers In | (410,000) | | |
| | | 1291.5081 | Estimated Ending Fund Balance | | | 410,000 |
| Poplars Capital Project Fund Closeout | Administrative Services | 3361.6971.1381 | Transfers Out | | 3,984,472 | |
| | | 3361.5081 | Estimated Ending Fund Balance | | (3,984,472) | |
| | | 1381.4970.3361 | Transfers In | (3,984,472) | | |
| | | 1381.5081 | Estimated Ending Fund Balance | | | 3,984,472 |
| Transfer Bond Proceeds for Solid Waste Projects | Administrative Services | 3401.6971.4382 | Transfers Out | | 3,810,585 | |
| | | 3401.5081 | Estimated Ending Fund Balance | | (3,810,585) | |
| | | 4382.4970.3401 | Transfers In | (3,810,585) | | |
| | | 4382.5081 | Estimated Ending Fund Balance | | | 3,810,585 |
| New Position DCD Engineering | Community Development | 1688.5101 | Regular Salaries | | 58,827 | |
| | | 1688.5201 | Industrial Insurance | | 2,626 | |
| | | 1688.5202 | Social Security | | 4,500 | |
| | | 1688.5203 | PERS Retirement | | 6,030 | |
| | | 1688.5209 | WA Family & Medical Leave | | 86 | |
| | | 1688.5229 | Employer Benefits | | 10,868 | |
| | | 1681.5081 | Estimated Ending Fund Balance | | | (82,937) |
| | | | | | | |
| New Position DCD Planning | Community Development | 1687.5101 | Regular Salaries | | 45,220 | |
| | | 1687.5201 | Industrial Insurance | | 749 | |
| | | 1687.5202 | Social Security | | 3,459 | |
| | | 1687.5203 | PERS Retirement | | 4,635 | |
| | | 1687.5209 | WA Family & Medical Leave | | 66 | |
| | | 1687.5229 | Employer Benefits | | 10,868 | |
| | | 1681.5081 | Estimated Ending Fund Balance | | | (64,997) |
| | | | | | | |
| Increase Grant Revenue Comp Plan | Community Development | 1686.3340.0420 | Department of Commerce | (350,000) | | |
| | | 1686.5419 | Other Professional Services | | 350,000 | |
| Accounting Adjustment - Grant | Community Development | 1686.3330.66123 | Puget Sound Action Agenda | (158,500) | | |
| | | 1686.5101 | Regular Salaries | | 53,000 | |
| | | 1686.5419 | Other Professional Services | | 100,000 | |
| | | 1686.5915 | Management Consulting | | 5,500 | |
| | | 1686.3340.0030 | Secretary of State | (39,000) | | |
| 1686.5419 | Other Professional Services | | 39,000 | | | |
| Unfreeze Right of Way Position S84 | County Roads | 1012.5101 | Regular Salaries | | 71,060 | |
| | | 1012.5202 | Social Security | | 5,436 | |
| | | 1012.5203 | PERS Retirement | | 7,284 | |
| | | 1012.5201 | Industrial Insurance | | 2,626 | |
| | | 1012.5229 | Employer Benefits | | 10,868 | |
| | | 1011.5081 | Estimated Ending Fund Balance | | | (97,274) |

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|--------------------------|-----------------|-------------------|---|---------------------|-------------------|---------------------|
| Increase Public Works | County Roads | 1011.5101 | Regular Salaries | 12,933 | | |
| Admin FTE from 0.8 - | | 1011.5103 | Longevity Pay | 259 | | |
| 1.0 PID R16 | | 1011.5201 | Industrial Insurance | 200 | | |
| | | 1011.5202 | Social Security | 1,009 | | |
| | | 1011.5203 | PERS Retirement | 1,352 | | |
| | | 1011.5081 | Estimated Ending Fund Balance | | | (15,753) |
| Accounting Adjustment - | County Roads | 102100.3330.20205 | Highway Planning and Construction | (6,033,000) | | |
| Capital Plan | | 102100.3340.20205 | Rural Arterial Program (RAP) | (2,985,000) | | |
| | | 102100.3330.97036 | WA State Military Department - Disaster | 4,576,945 | | |
| | | 102100.5412 | Engineering and Architectural | 3,237,000 | | |
| | | 102100.5610 | Land | 837,000 | | |
| | | 102100.5670 | Construction of Infrastructure | 25,093,000 | | |
| | | 102100.5081 | Estimated Ending Fund Balance | | | (24,725,945) |
| BR&R Funding for | Facilities | 5051.4970.9251 | Transfers In | (3,000,000) | | |
| Major Capital Projects | | 5051.5081 | Estimated Ending Fund Balance | | | 3,000,000 |
| Reclass of PID P01 | Human Resources | 5061.5101 | Regular Salaries | 5,444 | | |
| | | 5061.5202 | Social Security | 416 | | |
| | | 5061.5203 | PERS Retirement | 558 | | |
| | | 5061.5209 | WA Family & Medical Leave | 8 | | |
| | | 5061.5081 | Estimated Ending Fund Balance | | | (6,426) |
| Employer Medical | Human Resources | 5061.3480.95 | Employee Medical Benefits | (43,471) | | |
| Benefits Fund | | 5061.5081 | Estimated Ending Fund Balance | | | 43,471 |
| IS Capital Project | Information | 5168.5419 | Other Professional Services | 300,000 | | |
| Funding | Services | 5168.5352 | Computer Software | 450,000 | | |
| | | 5168.5081 | Estimated Ending Fund Balance | | | (750,000) |
| Position Budget Moved | Prosecutor | 1221.5229 | Employer Benefits | (10,867) | | |
| to General Fund | | 1221.5081 | Estimated Ending Fund Balance | | | 10,867 |
| Summer Extra Help | Solid Waste | 43010.5109 | Extra Help | 41,580 | | |
| | | 43010.5118 | Summer Help | 10,075 | | |
| | | 43010.5081 | Estimated Ending Fund Balance | | | (51,655) |
| Accounting Adjustment - | Stormwater | 44111.3340.0310 | Department of Ecology | (2,418,000) | | |
| Capital Plan | Management | 44111.5630 | Other Improvements | 6,201,000 | | |
| | Program | 44111.5081 | Estimated Ending Fund Balance | | | (3,783,000) |
| Total Other Funds | | | | (18,789,095) | 45,312,744 | (26,523,649) |

Incumbent/Position ID Number
Current Classification Title
Pay Grade, Step, Current Salary or Range
Cost Center, Job Type, FTE Status

Revised or Maintained Position ID Number
Revised or New Classification Title
Pay Grade, Step, Salary or Range
Cost Center, Job Type, FTE Status

PUBLIC WORKS

Unfreeze

vacant

S84
Senior Engineering Technician
NB5H, \$29.46 - \$41.63/hr
1012, ET3-NON, 1.0
April 10, 2023

Increase FTE

R16 (PID Only)
Fiscal Support Technician
NB1H, \$22.01-\$31.09/hr
1011, FS1-NON, 0.80

R16
Fiscal Support Technician
NB1H, \$22.01-\$31.09/hr
1011, FS1-NON, 1.0
April 10, 2023