

RESOLUTION 199 -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 third 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, B and C.

ADOPTED this 08th day of November 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

3rd Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
GENERAL FUND						
Community Development		Climate Change Resiliency Contract		Amount Requested		
9222.5419		Other Professional Services			\$ 15,000	
9251.5081		Ending Fund Balance				\$ (15,000)
			\$ -	\$ -	\$ 15,000	\$ (15,000)
Facilities		2021 Landscaping Contract		Amount Requested		
9271.5482		Repairs & Maintenance: Improvements			\$ 150,000	
9251.5081		Ending Fund Balance				\$ (150,000)
			\$ -	\$ -	\$ 150,000	\$ (150,000)
Facilities		Purchase of Two Four-Wheel Drive Vehicles		Amount Requested		
9271.5643		Vehicles			\$ 48,000	
9271.5643		Vehicles			\$ 62,000	
9251.5081		Ending Fund Balance				\$ (110,000)
			\$ -	\$ -	\$ 110,000	\$ (110,000)
General Administration & Operations		Project Funding - Information Services, BR&R, Courthouse		Amount Requested		
9251.6971.5168		Transfer Out			\$ 1,500,000	
9251.6971.5051		Transfer Out			\$ 1,000,000	
9251.6971.3391		Transfer Out			\$ 3,700,000	
9251.5081		Ending Fund Balance				\$ (6,200,000)
			\$ -	\$ -	\$ 6,200,000	\$ (6,200,000)
General Administration & Operations		Employer Benefits Fund - Claims		Amount Requested		
9251.6971.5061		Transfer Out			\$ 1,400,000	
9251.5081		Ending Fund Balance				\$ (1,400,000)
			\$ -	\$ -	\$ 1,400,000	\$ (1,400,000)
Human Resources		Unfreeze 2nd HR Tech P07		Amount Requested		
9601.5101		Regular Salaries			\$ 33,946	
9601.5201		Industrial Insurance			\$ 541	
9601.5202		Social Security			\$ 2,597	
9601.5203		PERS Retirement			\$ 4,038	
9601.5209		WA State Fam & Med Leave			\$ 50	
9601.5229		Benefits Bucket			\$ 9,049	
9251.3130.10	Sales Tax			\$ 50,221		
			\$ -	\$ 50,221	\$ 50,221	\$ -
Human Services		Transfer Position from Public Defense - Program Specialist		Amount Requested		
9701.5101		Regular Salaries			\$ 14,420	
9701.5201		Industrial Insurance			\$ 228	
9701.5202		Social Security			\$ 1,103	
9701.5203		PERS			\$ 1,478	
9701.5229		Benefit Bucket			\$ 3,623	
9701.5081		Ending Fund Balance				\$ (20,852)
			\$ -	\$ -	\$ 20,852	\$ (20,852)
TOTAL GENERAL FUND			\$ -	\$ 50,221	\$ 7,946,073	\$ (7,895,852)
OTHER FUNDS						
Admin Services		2011 LTGO Bond Refinance - Reclassify Budget		Amount Requested		
2411.4970.1011	Transfer In - Roads			\$ 49,632		
2411.4970.1711	Transfer In - Jail/Juvenile			\$ 427,816		
2411.4970.2861	Transfer In - PFD			\$ 761,742		
2411.4970.4025	Transfer In - Sewer			\$ 46,209		
2411.4970.44011	Transfer In - Stormwater			\$ 70,169		
2411.4970.5001	Transfer In - ER&R			\$ 5,134		
2411.5710		2021 LTGO - GO Bonds			\$ 1,225,000	
2411.5830		2021 LTGO - Interest			\$ 135,702	
1011.6971.2411		Transfer Out - Roads		\$ 49,632		
1711.6971.2411		Transfer Out - Jail/Juvenile		\$ 427,816		
2861.6971.2411		Transfer Out - PFD		\$ 761,742		
4025.6971.2411		Transfer Out - Sewer		\$ 46,209		
44011.6971.2411		Transfer Out - Stormwater		\$ 70,169		
5001.6971.2411		Transfer Out - ER&R		\$ 5,134		
1011.6971.2361	Transfer In - Roads			\$ (49,632)		
1711.6971.2361	Transfer In - Jail/Juvenile			\$ (427,816)		

3rd Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
2861.6971.2361	Transfer In - PFD			\$ (761,742)		
4025.6971.2361	Transfer In - Sewer			\$ (46,209)		
44011.6971.2361	Transfer In - Stormwater			\$ (70,169)		
5001.6971.2361	Transfer In - ER&R			\$ (5,134)		
2361.4970.1011		Transfer Out - Roads		\$ (49,632)		
2361.4970.1711		Transfer Out - Jail/Juvenile		\$ (427,816)		
2361.4970.2861		Transfer Out - PFD		\$ (761,742)		
2361.4970.4025		Transfer Out - Sewer		\$ (46,209)		
2361.4970.44011		Transfer Out - Stormwater		\$ (70,169)		
2361.4970.5001		Transfer Out - ER&R		\$ (5,134)		
2361.5710		2011 LTGO - GO Bonds			\$ (1,225,000)	
2361.5830		2011 LTGO - Interest			\$ (135,702)	
			\$ -	\$ -	\$ -	\$ -
Benefits Fund		Employer Benefits Fund - Claims			Amount Requested	
5061.3480.96	EE Med Costs Contributions	Medical, Dental, & Hospital		\$ 39,251		
5061.5413					\$ 1,439,251	
5061.4970.9251	Transfer In			\$ 1,400,000		
			\$ -	\$ 1,439,251	\$ 1,439,251	\$ -
Community Development		Hearing Examiner Contract			Amount Requested	
1681.5419.3000		Other Professional Services			\$ 36,000	
1681.5081		Ending Fund Balance				\$ (36,000)
			\$ -	\$ -	\$ 36,000	\$ (36,000)
Community Development		New Construction Inspector - Reso # 157 - 2021			Amount Requested	
1685.5101		Regular Salaries			\$ 61,950	
1685.5201		Industrial Insurance			\$ 910	
1685.5202		Social Security			\$ 4,732	
1685.5203		PERS Retirement			\$ 6,341	
1685.5229		Benefits Bucket			\$ 14,490	
1681.5081		Ending Fund Balance				\$ (88,423)
			\$ -	\$ -	\$ 88,423	\$ (88,423)
Community Development		New Position - Kitsap Nuisance Abatement			Amount Requested	
1671.5101		Regular Salaries			\$ 15,000	
1671.5109		Extra Help			\$ (10,000)	
1671.5229		Benefits Bucket			\$ 1,449	
1671.5081		Ending Fund Balance				\$ (6,449)
			\$ -	\$ -	\$ 6,449	\$ (6,449)
Human Services		Unfreeze Program Specialist - Substance Abuse			Amount Requested	
1833.5101		Regular Salaries			\$ 13,063	
1833.5201		Industrial Insurance			\$ 228	
1833.5202		Social Security			\$ 1,000	
1833.5203		PERS Retirement			\$ 1,339	
1833.5229		Benefit Bucket			\$ 3,623	
1833.3330.93959	Prevent/Treatment Substance Abuse			\$ 19,253		
			\$ -	\$ 19,253	\$ 19,253	\$ -
Human Services		Veteran's Relief - Increased Contracts Services			Amount Requested	
1241.5081		Ending Fund Balance				\$ (200,000)
1241.5415		Management/ Consulting			\$ 200,000	
			\$ -	\$ -	\$ 200,000	\$ (200,000)
Human Services		Recovery Center - Increased Contracts Services			Amount Requested	
1622.3460.30		Substance Abuse Service Fees		\$ 260,000		
1622.5419		Other Professional Services			\$ 260,000	
			\$ -	\$ 260,000	\$ 260,000	\$ -
Human Services		Grant Accounting Correction			Amount Requested	
1821.3370.68		Developmental Disabilities		\$ 250,000		
1821.5415		Management/Consulting			\$ 250,000	
			\$ -	\$ 250,000	\$ 250,000	\$ -
Human Services		Mental Health Sales Tax - Increased Contracts Services			Amount Requested	
1071.3130.14		CD/MH Tax		\$ 1,770,000		
1071.5415		Management/Consulting			\$ 1,770,000	

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DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
			\$ -	\$ 1,770,000	\$ 1,770,000	\$ -
Human Services	Housing Affordability - Increased Contracts Services		Amount Requested			
1131.3410.26		Recording Surcharge		\$ 13,000		
1131.3410.27		Recording Surcharge		\$ 65,000		
1131.5419		Other Prof Services			\$ 78,000	
			\$ -	\$ 78,000	\$ 78,000	\$ -
Human Services	Grant Accounting Correction		Amount Requested			
1833.93959		Prevention/ Treatment		\$ 270,000		
1833.5419		Other Prof Services			\$ 270,000	
			\$ -	\$ 270,000	\$ 270,000	\$ -
Human Services	Grant Accounting Correction		Amount Requested			
1921.3330.14218		Community Development		\$ 330,000		
1921.5415		Management/Consulting			\$ 330,000	
			\$ -	\$ 330,000	\$ 330,000	\$ -
Human Services	Unfreeze Program Supervisor - SBHASO		Amount Requested			
1961.5101		Regular Salaries			\$ 19,635	
1961.5201		Industrial Insurance			\$ 228	
1961.5202		Social Security			\$ 1,502	
1961.5203		PERS			\$ 2,013	
1961.5229		Benefit Bucket			\$ 3,623	
1961.5415		Management Consulting			\$ (27,000)	
			\$ -	\$ -	\$ -	\$ -
Public Works 00402	Temporary Employee Benefits		Amount Requested			
4024.5229		Benefits Bucket			\$ 3,394	
4024.5081		Ending Fund Balance				\$ (3,394)
			\$ -	\$ -	\$ 3,394	\$ (3,394)
BR&R	Unplanned Repairs & Maintenance Projects		Amount Requested			
5051.4970.9251	Operating Transfer In			\$ 1,000,000		
5051.5481		Repairs & Maintenance: Buildings			\$ 1,000,000	
			\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
Courthouse Construction Fund	South Parking Lot Construction		Amount Requested			
3391.4970.9251	Operating Transfer In			\$ 3,700,000		
3391.5650		Construction of Fixed Assets			\$ 3,700,000	
			\$ -	\$ 3,700,000	\$ 3,700,000	\$ -
Information Services	Replacement of Capital Infrastructure Equipment		Amount Requested			
5168.4970.9251	Operating Transfer In			\$ 1,500,000		
5168.5641		Computer Equipment			\$ 1,500,000	
			\$ -	\$ 1,500,000	\$ 1,500,000	\$ -
TOTAL OTHER FUNDS			\$ -	\$ 10,616,504	\$ 10,950,770	\$ (334,266)
GRAND TOTAL			\$ -	\$ 10,666,725	\$ 18,896,843	\$ (8,230,118)

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>
Human Services	P53	1.00
Human Services	P03	1.00

Attachment C ~ 2021 Position Funding Changes

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

HUMAN SERVICES DEPARTMENT

Increase FTE

P03 (vacant)
Program Specialist
NB3H, \$23.91-\$33.78
9701, PR2-NON, .50

P03
Program Specialist
NB3H, \$23.91-\$33.78
9701, PR2-NON, 1.0
September 27, 2021

PARKS DEPARTMENT

Increase FTE

O64 (vacant)
M&O Worker
FA3H, \$18.72-\$26.45
9509, MO1-TEAMPK, .60

O64
M&O Worker
FA3H, \$18.72-\$26.45
9509, MO1-TEAMPK, 1.0
September 27, 2021

O35 (vacant)
Program Coordinator
NB5S, \$27.37-\$38.66
9500, PR3-NON, .75

O35
Program Coordinator
NB5S, \$27.37-\$38.66
9500, PR3-NON, 1.0
September 27, 2021