



Meeting Date: December 13, 2021

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 2021 Annual Budget

**Recommended Action:** Move the Board adopt a Resolution Amending the 2021 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 4th quarter of 2021, increases spending authority in the General Fund by \$1,146,441. It also increases spending authority in other specified funds by \$18,346,302. All expenditure increases are supported by cash balances or increased revenues.

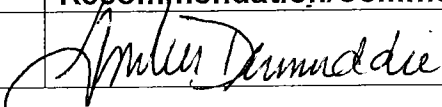
**4th Quarter Budget Amendment 2021**

***General Fund***

<b>Board of Commissioners</b>	Operating Spend Adjustments
<b>Clerk</b>	Staffing Adjustments
<b>Coroner</b>	Operating Spend Adjustments
<b>District Court</b>	Operating Spend Adjustments Grant Reimbursement
<b>Emergency Management</b>	COVID-19 Response Grants
<b>Facilities</b>	Operating Spend Adjustments
<b>General Admin &amp; Ops</b>	Sales Tax Adjustment Year-End Attrition Adjustments Election Services
<b>Prosecutor</b>	Regulatory Fee
<b>Parks</b>	Operating Spending Adjustments
<b>Sheriff</b>	Operating Spending Adjustments

***Other Funds***

<b>Benefits Fund</b>	Employer Benefits Fund - Claims
<b>COVID-19 Response Fund</b>	Grant Adjustments
<b>Conservation Futures</b>	Norwegian Point Park Title Report
<b>Human Services</b>	Reclass - Housing and Homelessness Operating Spending Adjustments SBHASO – Medicaid Developmental Disabilities
<b>Information Services</b>	Project Funding Transfers
<b>Parks</b>	Capital Project Spending Adjustments
<b>Information Services</b>	Project Funding Transfers
<b>Public Works</b>	Staffing Adjustments Operating Spending Adjustments
<b>Risk</b>	Operating Spend Adjustments
<b>Sheriff</b>	Operating Spend Adjustments

<b>Attachments:</b>	1. Resolution 2. Attachment A Supplemental Budget Information 3. Attachment B Position Funding Changes (Unfrozen)	
<b>Fiscal Impact</b>		
<b>Expenditure required for this specific action:</b>		\$19,492,743
<b>Related Revenue:</b>		\$19,267,474
<b>Cost Savings:</b>		\$0
<b>Total Fiscal Impact:</b>		\$225,269
<b>Source of Funds:</b>		Various
<b>Fiscal Impact (DAS) Review</b>		
<b>Departmental Coordination</b>		
<b>Department</b>	<b>Representative</b>	<b>Recommendation/Comment</b>
Department of Administrative Services	Amber D'Amato	
<b>Contract Information – N/A</b>		

RESOLUTION 239 -2021

RESOLUTION AMENDING THE 2021 ANNUAL BUDGET

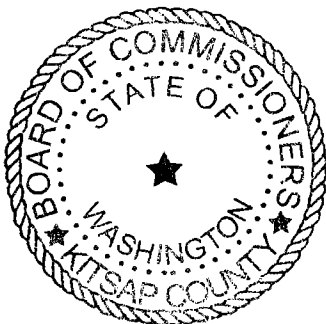
**WHEREAS**, by Resolution 187-2020 the Board of County Commissioners adopted the annual budget of the County for 2021; and,

**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 fourth 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 13th day of December 2021.



BOARD OF COUNTY COMMISSIONERS  
KITSAP COUNTY, WASHINGTON

  
ROBERT G. GOLDER, Chair

  
EDWARD E. WOLFE, Commissioner

  
CHARLOTTE GARRIDO, Commissioner

ATTEST:

  
Dana Daniels, Clerk of the Board

## 4th 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>Board of County Commissioners</b>		<b>Operating Spend Adjustments</b>	<b>Amount Requested</b>			
9011.5103		Longevity			\$ 5,400	
9011.5106		Annual Leave Payout			\$ 3,300	
9011.5109		Extra Help			\$ 3,550	
9011.5311		Office & Operating Supplies			\$ 3,000	
9011.5352		Computer Software			\$ 5,000	
9011.5497		Registration & Tuition			\$ 1,000	
9251.5081		Ending Fund Balance				\$ (21,250)
			\$ -	\$ -	\$ 21,250	\$ (21,250)
<b>Clerk</b>		<b>Staffing Adjustments</b>	<b>Amount Requested</b>			
9092.5101		Regular Salaries			\$ 4,110	
9092.5201		Industrial Insurance			\$ 68	
9092.5202		Social Security			\$ 314	
9092.5203		PERS Retirement			\$ 489	
9092.5209		WA State Fam & Med Leave			\$ 5	
9092.5229		Benefits Bucket			\$ 1,131	
9251.5081		Ending Fund Balance				\$ (6,117)
9091.5101		Regular Salaries			\$ (1,556)	
9091.5202		Social Security			\$ (119)	
9091.5203		PERS Retirement			\$ (185)	
9251.5081		Ending Fund Balance				\$ 1,860
			\$ -	\$ -	\$ 4,257	\$ (4,257)
<b>Coroner</b>		<b>Operating Spend Adjustments</b>	<b>Amount Requested</b>			
9171.5311		Office & Operating Supplies			\$ 7,000	
9171.5499		Other			\$ 6,000	
9171.5419		Other Professional Services			\$ 18,000	
9171.5519		Intergovernmental Services			\$ 2,146	
9251.5081		Ending Fund Balance				\$ (33,146)
			\$ -	\$ -	\$ 33,146	\$ (33,146)
<b>District Court</b>		<b>Operating Spend Adjustments</b>	<b>Amount Requested</b>			
9061.5416.16		Interpreters			\$ 25,000	
9061.5451		Operating Rentals and Leases			\$ 20,000	
9251.5081		Ending Fund Balance				\$ (45,000)
			\$ -	\$ -	\$ 45,000	\$ (45,000)
<b>District Court</b>		<b>CARES Reimbursement Administrative Office of the Courts</b>	<b>Amount Requested</b>			
9061.3330.21019	COVID Relief Fund Local			\$ 44,708		
9061.5102		Overtime			\$ 44,708	
			\$ -	\$ 44,708	\$ 44,708	\$ -
<b>Facilities</b>		<b>Operating Spend Adjustments</b>	<b>Amount Requested</b>			
9271.5102		Overtime			\$ 12,000	
9271.5106		Annual Leave Payout			\$ 11,425	
9271.5190		Miscellaneous Pay			\$ 8,000	
9271.5311		Office/Operating Supplies			\$ 50,000	
9271.5482		Repairs & Maintenance			\$ 20,000	
9251.5081		Ending Fund Balance				\$ (101,425)
			\$ -	\$ -	\$ 101,425	\$ (101,425)
<b>Emergency Management</b>		<b>COVID-19 Response Grants</b>	<b>Amount Requested</b>			
9241.3690.90	Other Miscellaneous Revenue			\$ 244,052		
9241.5109		Extra Help			\$ 244,052	
			\$ -	\$ 244,052	\$ 244,052	\$ -
<b>General Administration &amp; Operations</b>		<b>Year-End Attrition Adjustments</b>	<b>Amount Requested</b>			
Auditor 9165.5299		Salary & Benefit Attrition Budget			\$ 12,000	
BOCC 9011.5299		Salary & Benefit Attrition Budget			\$ 25,000	
DAS 9231.5299		Salary & Benefit Attrition Budget			\$ 12,000	
District Court 9061.5299		Salary & Benefit Attrition Budget			\$ 27,292	
GA&O 9251.5101		Regular Salaries			\$ 68,000	
HS 9701.5299		Salary & Benefit Attrition Budget			\$ 13,000	
Treasurer 9181.5299		Salary & Benefit Attrition Budget			\$ 9,000	
9251.5299		Salary & Benefit Attrition Budget			\$ (166,292)	
			\$ -	\$ -	\$ -	\$ -
<b>General Admin &amp; Operations</b>		<b>Recognize Year to Date Sales Tax Performance Above Budget</b>	<b>Amount Requested</b>			
9251.3130.10	Local Retail Sales and Use Tax			\$ 6,000,000		
9251.5081		Ending Fund Balance				\$ 6,000,000

## 4th Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
			\$ -	\$ 6,000,000	\$ -	\$ 6,000,000
<b>General Admin &amp; Operations</b>	<b>2022 County Prepay Elections</b>		<b>Amount Requested</b>			
9251.5999		Other Services and Charges			\$ 304,180	
9251.5081		Ending Fund Balance				\$ (304,180)
			\$ -	\$ -	\$ 304,180	\$ (304,180)
<b>Prosecutor</b>	<b>Regulatory Fee</b>		<b>Amount Requested</b>			
9081.5498		Judgements & Damages			\$ 225,000	
9251.5081		Ending Fund Balance				\$ (225,000)
			\$ -	\$ -	\$ 225,000	\$ (225,000)
<b>Parks</b>	<b>Operating Spend Adjustments</b>		<b>Amount Requested</b>			
9500.5311		Office & Operating Supplies			\$ 35,000	
9500.5321		Fuels Consumed			\$ 10,000	
9500.5472		Water			\$ 35,000	
9500.5473		Sewer			\$ 7,500	
9500.5482		Repairs & Maintenance			\$ 25,000	
9509.5520		Intergovernmental Payments			\$ 2,192	
9251.5081		Ending Fund Balance				\$ (114,692)
			\$ -	\$ -	\$ 114,692	\$ (114,692)
<b>Sheriff</b>	<b>Operating Spend Adjustments</b>		<b>Amount Requested</b>			
9405.5101		Regular Salaries			\$ 6,312	
9405.5201		Industrial Insurance			\$ 76	
9405.5202		Social Security			\$ 483	
9405.5203		PERS Retirement			\$ 647	
9405.5209		WA State Fam & Med Leave			\$ 5	
9405.5229		Benefits Bucket			\$ 1,208	
9251.5081		Ending Fund Balance				\$ (8,731)
9408.5418		Prisoner Medical/Ambulance			\$ (100,000)	
9408.5462		Other Machinery & Equipment			\$ (100,000)	
9404.5497		Registration & Tuition			\$ (100,000)	
9404.6971.5168	Transfer Out				\$ 150,000	
9408.6971.5168	Transfer Out				\$ 150,000	
			\$ -	\$ -	\$ 8,731	\$ (8,731)
<b>TOTAL GENERAL FUND</b>			<b>\$ -</b>	<b>\$ 6,288,760</b>	<b>\$ 1,146,441</b>	<b>\$ 5,142,319</b>
<b>OTHER FUNDS</b>						
<b>Benefits Fund</b>	<b>Employer Benefits Fund - Claims</b>		<b>Amount Requested</b>			
5061.5413		Medical, Dental & Hospital			\$ 545,463	
5061.5081		Ending Fund Balance				\$ (545,463)
5061.3480.96	EE Med Costs Contributions	Benefits Bucket		\$ 2,339		
5061.5413		Medical, Dental, & Hospital			\$ 2,339	
			\$ -	\$ 2,339	\$ 547,802	\$ (545,463)
<b>COVID-19 Response Fund</b>	<b>COVID-19 Response Grants</b>		<b>Amount Requested</b>			
1651.3330.21019	COVID Relief Fund Local Gov			\$ 1,501,000		
1651.5499		Other			\$ 1,501,000	
1652.3310.97036	Disaster Grants - Public Assistance			\$ 6,000,000		
1652.5499		Other			\$ 6,000,000	
			\$ -	\$ 7,501,000	\$ 7,501,000	\$ -
<b>Conservation Futures</b>	<b>Norwegian Point Park Title Report</b>		<b>Amount Requested</b>			
1291.5419		Other Professional Services			\$ 50,000	
1291.5081		Ending Fund Balance				\$ (50,000)
			\$ -	\$ -	\$ 50,000	\$ (50,000)
<b>Human Services</b>	<b>Reclass - Housing and Homelessness</b>		<b>Amount Requested</b>			
1902.5101		Regular Salaries			\$ 1,308	
1901.5415		Management Consulting			\$ (1,308)	
			\$ -	\$ -	\$ -	\$ -
<b>Human Services</b>	<b>SBASO - Medicaid - Operating Spending Adjustments</b>		<b>Amount Requested</b>			
1961.3370.6401		Mental Health Services		\$ 400,000		
1961.5415		Management/Consulting			\$ 400,000	

## 4th Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
			\$ -	\$ 400,000	\$ 400,000	\$ -
<b>Human Services</b>	<b>Developmental Disabilities - Operating Spending Adjustments</b>		<b>Amount Requested</b>			
1821.3370.68 1821.5415		DD Services Management/Consulting		\$ 400,000	\$ 400,000	
			\$ -	\$ 400,000	\$ 400,000	\$ -
<b>Information Services</b>	<b>Project Funding Transfers</b>		<b>Amount Requested</b>			
5168.4970.9404 5168.4970.9408 5168.5081		Transfer In Transfer In Ending Fund Balance		\$ 150,000 \$ 150,000		  \$ 300,000
			\$ -	\$ 300,000	\$ -	\$ 300,000
<b>Parks</b>	<b>Operating Spend Adjustments</b>		<b>Amount Requested</b>			
3821.3370.10 3821.5412 3821.5419	Interlocal Grants	Engineering & Architectural Other Professional Services		\$ 375,375	\$ 175,375 \$ 200,000	
			\$ -	\$ 375,375	\$ 375,375	\$ -
<b>Public Works</b>	<b>Staffing Adjustments</b>		<b>Amount Requested</b>			
4013.5101 4013.5202 4013.5203 4013.5081		Regular Salaries Social Security PERS Retirement Ending Fund Balance			\$ 941 \$ 72 \$ 112	   \$ (1,125)
			\$ -	\$ -	\$ 1,125	\$ (1,125)
<b>Public Works</b>	<b>Operating Spend Adjustments</b>		<b>Amount Requested</b>			
44114.5630 44114.5670 44114.5081 4051.5530 4051.5081 44114.4970.44011 44011.6971.44111 44211.3430.83 44011.3430.83 44011.5642 44011.5081	Transfer In  Stormwater Asset Replacement Fund	Other Improvements Construction of Infrastructure Ending Fund Balance External Taxes Ending Fund Balance  Transfer Out  Equipment Purchase Ending Fund Balance		     \$ 4,000,000 \$ (233,100) \$ 233,100	\$ 1,400,000 \$ 1,000,000  \$ 75,000  \$ 4,000,000 \$ 4,000,000  \$ 56,000	  \$ (2,400,000)       \$ (56,000)
			\$ -	\$ 4,000,000	\$ 6,531,000	\$ (2,531,000)
<b>Risk</b>	<b>Operating Spend Adjustments</b>		<b>Amount Requested</b>			
5141.5467.50 5142.5222 5141.5081		Professional Services - 48 Time Loss Ending Fund Balance			\$ 2,000,000 \$ 500,000	  \$ (2,500,000)
			\$ -	\$ -	\$ 2,500,000	\$ (2,500,000)
<b>Sheriff</b>	<b>Operating Spend Adjustments</b>		<b>Amount Requested</b>			
1351.5081 1351.5341		Ending Fund Balance Merchandise for Resale			\$ 40,000	\$ (40,000)
			\$ -	\$ -	\$ 40,000	\$ (40,000)
<b>TOTAL OTHER FUNDS</b>			<b>\$ -</b>	<b>\$ 12,978,714</b>	<b>\$ 18,346,302</b>	<b>\$ (5,367,588)</b>
<b>GRAND TOTAL</b>			<b>\$ -</b>	<b>\$ 19,267,474</b>	<b>\$ 19,492,743</b>	<b>\$ (225,269)</b>

## **Attachment B ~ 2021 Position Funding Changes**

The following position is unfrozen as part of the 2021 Amended Budget

<u>Department</u>	<u>Position ID</u>	<u>FTE</u>
Clerk	E15	1.00