



Meeting Date: April 11, 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 first quarter of 2022, increases spending authority in the general fund by **\$2,420,582**. It also increases spending authority in other specified funds by **\$5,739,116**. All expenditure increases are supported by cash balances or increased revenues.

1st Quarter Budget Amendment 2022

General Fund

Clerk	Blake Decision – AOC Funding
Community Development	Comprehensive Plan
Community Development	MOU Step Increases
Facilities	Vehicles for Worker Crews
General Admin & Ops	Salary Adjustments
Prosecutor	Blake Decision – AOC Funding
Parks	Establish 9406 Natural Resources Program
Sheriff	9406 Grants Carve Out

Other Funds

Administrative Services	2011 LTGO Bond Refinance
Administrative Services	Enhanced 911 Excise Tax Fund
Administrative Services	Lodging Tax – Contract Adjustment
Auditor Elections Reserve	Tyler System Billing Adjustment
Benefit Bucket	Adjust Funding FTE Changes
County Commissioners	Long Lake Management District Activities
Community Development	WA State Recreation & Conservation Office
Community Development	WA Department of Fish & Wildlife
Community Development	WA State Archives & Records Management
Community Development	Third Party Review Services – Current Plng.
Community Development	Third Party Review Services – Eng. Srv.
Cumulative Reserve	Transfer Out Comp Plan Funding
Community Development	Remove Limited Term Position PID K80
Community Development	MOU Step Increases
Public Works	Clean Kitsap – Staffing
Public Works	Roads Engineering – Position Overlap
Public Works	Solid Waste – Disposal Funding
Sheriff	9406 Grants Carve Out

Attachments:	1. Resolution 2. Attachment A	
<u>Fiscal Impact</u>		
Expenditure required for this specific action:	General Fund:	\$2,420,582
	Other Funds:	\$5,739,116
Total cost including all related costs:		\$8,159,698
Related Revenue:	General Fund:	\$727,627
	Other Funds:	\$11,306,348
Cost Savings:		\$0
Total Fiscal Impact:	General Fund:	\$1,692,955
	Other Funds:	(\$5,567,232)
Source of Funds:		Various
<u>Fiscal Impact (DAS) Review</u>		
<u>Departmental Coordination</u>		
Department	Representative	Recommendation/Comment
Department of Administrative Services	Amber D'Amato	<i>Amber D'Amato</i>
Contract Information – N/A		

RESOLUTION 065-2022

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 first 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 Attachment A.

ADOPTED this 11th day of April 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

1st Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
GENERAL FUND						
Clerk	Blake Decision - AOC Funding		Amount Requested			
9095.3360.0120	Court Cost Reimbursement - County Clerks LFO Collections			330,067		
9095.5498	Judgements & Damages				182,507	
9095.5109	Extra Help				147,560	
			-	330,067	330,067	-
Community Development	Comprehensive Plan		Amount Requested			
9222.4970.1381	Transfer In			250,000		
9222.5419	Professional Services				250,000	
			-	250,000	250,000	-
Community Development	MOU Step increases		Amount Requested			
9220.5101		Regular Salaries			15,527	
9220.5202		Social Security			870	
9220.5203		PERS			1,166	
9251.5081		Ending Fund Balance				(17,563)
			-	-	17,563	(17,563)
Facilities	Vehicles for Maintenance, Custodial, and Landscaping Crews		Amount Requested			
9271.5643		Vehicles			270,000	
9251.5081		Ending Fund Balance				(270,000)
			-	-	270,000	(270,000)
General Admin & Operations	Salary Adjustments		Amount Requested			
Auditor 9165.5101		Regular Salaries			19,089	
Assessor 9151.5101		Regular Salaries			19,089	
Treasurer 9181.5101		Regular Salaries			19,089	
Clerk 9091.5101		Regular Salaries			19,089	
Sheriff 9401.5101		Regular Salaries			11,941	
9251.5081		Ending Fund Balance				(88,297)
			-	-	88,297	(88,297)
Prosecutor	Blake Decision - AOC Funding		Amount Requested			
9086.3340.0690	Other State Agencies			147,560		
9086.5109	Extra Help				147,560	
			-	147,560	147,560	-
Parks	Establish 9506 Natural Resources Program		Amount Requested			
9506.5311		Office/Operating Supplies			2,000	
9509.5311		Office/Operating Supplies			(2,000)	
9506.5351		Small Tools and Equipment			2,000	
9509.5351		Small Tools and Equipment			(2,000)	
9506.5422		Cellular Telephones			1,000	
9509.5422		Cellular Telephones			(1,000)	
9506.5499		Other Service Expenses			1,000	
9509.5499		Other Service Expenses			(1,000)	
			-	-	-	-
Sheriff	9406 Grants Carve Out		Amount Requested			
9406.6971.XXXX		Transfer Out			252,582	
9406.6971.XXXX		Transfer Out			1,064,513	
9251.5081		Ending Fund Balance				(1,317,095)
			-	-	1,317,095	(1,317,095)
TOTAL GENERAL FUND			-	727,627	2,420,582	(1,692,955)

1st Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
OTHER FUNDS						
Admin Services	2011 LTGO Bond Refinance		Amount Requested			
2411.4970.1011	Transfer In - Roads			51,492		
2411.4970.1711	Transfer In - Jail/Juvenile			441,021		
2411.4970.2861	Transfer In - PFD			796,046		
2411.4970.4025	Transfer In - Sewer			47,941		
2411.4970.44011	Transfer In - Stormwater			72,798		
2411.4970.5001	Transfer In - ER&R			5,327		
2411.5710		2021 LTGO - GO Bonds			1,340,000	
2411.5830		2021 LTGO - Interest			74,625	
1011.6971.2411		Transfer Out - Roads			51,492	
1711.6971.2411		Transfer Out - Jail/Juvenile			441,021	
2861.6971.2411		Transfer Out - PFD			796,046	
4025.6971.2411		Transfer Out - Sewer			47,941	
44011.6971.2411		Transfer Out - Stormwater			72,798	
5001.6971.2411		Transfer Out - ER&R			5,327	
1011.6971.2361		Transfer Out - Roads			(52,400)	
1711.6971.2361		Transfer Out - Jail/Juvenile			(475,632)	
2861.6971.2361		Transfer Out - PFD			(841,081)	
4025.6971.2361		Transfer Out - Sewer			(48,786)	
44011.6971.2361		Transfer Out - Stormwater			(74,082)	
5001.6971.2361		Transfer Out - ER&R			(5,420)	
2361.4970.1011	Transfer In - Roads			(52,400)		
2361.4970.1711	Transfer In - Jail/Juvenile			(475,632)		
2361.4970.2861	Transfer In - PFD			(841,081)		
2361.4970.4025	Transfer In - Sewer			(48,786)		
2361.4970.44011	Transfer In - Stormwater			(74,082)		
2361.4970.5001	Transfer In - ER&R			(5,420)		
2361.5710		2011 LTGO - GO Bonds			(1,276,000)	
2361.5830		2011 LTGO - Interest			(221,401)	
2361.5081		Ending Fund Balance				37,741
2861.3370.90	Other Intergovernmental Services			(45,035)		
			-	(127,811)	(165,552)	37,741
Admin Services	Enhanced 911 Excise Tax Fund		Amount Requested			
1031.3130.16	Emergency Communications Sales Tax			5,000,000		
1031.5520		Intergovernmental Payments			5,000,000	
			-	5,000,000	5,000,000	-
Admin Services	Lodging Tax - Contract Adjustment		Amount Requested			
1321.5419		Other Professional Services			40,000	
1321.5081		Ending Fund Balance				(40,000)
			-	-	40,000	(40,000)
Auditor Elections Reserve	Tyler System Billing Adjustment		Amount Requested			
1121.5484		REPAIRS & MAINT - COM[UTER			100,000	
1121.5081		ENDING FUND BALANCE				(100,000)
			-	-	100,000	(100,000)
Benefit Bucket	Adjust Funding FTE changes		Amount Requested			
506.5061.3480.95	Employee Medical Benefit Dept Funding			30,429		
506.5061.5081		Ending Fund Balance				30,429
			-	30,429	-	30,429
Commissioners	Long Lake Management District Activities		Amount Requested			
1691.3340.0310	Department of Ecology			(30,000)		
1691.3680.10	Special Assessments - Capital			(95,000)		
1691.5419		Other Professional Services			(98,000)	
1691.5081		Ending Fund Balance				(27,000)
			-	(125,000)	(98,000)	(27,000)

1st Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
Community Development		WA State Recreation and Conservation Office		Amount Requested		
1686.3330.66123	Shore Friendly Kitsap - Federal Funds			92,499		
1686.3340.0271	Shore Friendly Kitsap - State Funds			27,658		
1686.5101		Regular Salaries			75,000	
1686.5419		Professional Services			45,157	
			-	120,157	120,157	-
Community Development		WA Department of Fish & Wildlife		Amount Requested		
1686.3330.66123	Landowner Decision & Effectiveness Monitoring			99,284		
1686.5419		Regular Salaries			99,284	
			-	99,284	99,284	-
Community Development		WA State Archives & Records Management		Amount Requested		
1686.3340.0030	Local Records Grant			49,785		
1686.5419		Professional Services			49,785	
			-	49,785	49,785	-
Community Development		Third Party Review Services - Current Planning		Amount Requested		
1681.5081		Ending Fund Balance				(78,000)
1681.5419		Professional Services			78,000	
			-	-	78,000	(78,000)
Community Development		Third Party Review Services - Engineering Services		Amount Requested		
1688.5101		Salary & Benefits Savings - Vacant Positions			(34,000)	
1688.5419		Professional Services			34,000	
			-	-	-	-
Cumulative Reserve		Transfer out Comp Plan Funding		Amount Requested		
1381.6971.9222		Transfer Out			250,000	
1381.5081		Ending Fund Balance				(250,000)
			-	-	250,000	(250,000)
Community Development		Remove Limited Term Position PID K80		Amount Requested		
1686.5229		Benefits Bucket			(7,245)	
1681.5081		Ending Fund Balance				7,245
			-	-	(7,245)	7,245
Community Development		MOU Step increases		Amount Requested		
1681.5101		Regular Salaries			50,066	
1681.5202		Social Security			3,002	
1681.5203		PERS			4,021	
1681.5081		Ending Fund				(57,089)
1686.5101		Regular Salaries			7,402	
1686.5202		Social Security			444	
1686.5203		PERS			595	
1686.5081		Ending Fund				(8,440)
1688.5101		Regular Salaries			16,217	
1688.5202		Social Security			972	
1688.5203		PERS			1,303	
1688.5081		Ending Fund				(18,492)
1671.5101		Regular Salaries			665	
1671.5202		Social Security			40	
1671.5203		PERS			53	
1671.5081		Ending Fund				(759)
			-	-	84,780	(84,780)

1st Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
Public Works	Clean Kitsap - Staffing			Amount Requested		
43010.5101		Regular Salaries			57,678	
43010.5201		Industrial Insurance			910	
43010.5202		Social Security			4,412	
43010.5203		PERS			5,912	
43010.5209		WA State Fam & Med Leave			85	
43010.5229		Benefits Bucket			14,490	
43010.5101		Regular Salaries			42,086	
43010.5201		Industrial Insurance			546	
43010.5202		Social Security			3,220	
43010.5203		PERS			4,314	
43010.5209		WA State Fam & Med Leave			62	
43010.5229		Benefits Bucket			8,694	
43010.3430.70	Solid Waste Sales and Services			142,409		
			-	142,409	142,409	-
Public Works	Roads Engineering - Position Overlap Funding			Amount Requested		
1012.5101.3200		Regular Salaries			57,678	
1012.5201.3200		Industrial Insurance			3,006	
1012.5202.3200		Social Security			4,412	
1012.5203.3200		PERS			5,912	
1012.5229.3200		Benefits Bucket			14,490	
1011.5081		Ending Fund Balance				(85,498)
			-	-	85,498	(85,498)
Public Works	Solid Waste - Disposal Funding			Amount Requested		
4371.3430.70	Solid Waste Sales and Services			1,500,000		
4372.3430.71	Hansville Dropbox			500,000		
4371.3081	Beginning Fund Balance					2,000,000
4371.5475	Waste Disposal				2,800,000	
4371.5081	Ending Fund Balance					(2,800,000)
			-	2,000,000	2,800,000	(800,000)
Sheriff	9406 Grants Carve Out			Amount Requested		
XXXX.4970.9406	Transfer In			252,582		
XXXX.4970.9406	Transfer In			1,064,513		
XXX.3081	Beginning Fund Balance	(252,582)				
XXX.3081	Beginning Fund Balance	(1,064,513)				
		(1,317,095)		1,317,095	-	-
TOTAL OTHER FUNDS			(1,317,095)	8,506,348	8,579,116	(1,389,863)
GRAND TOTAL			(1,317,095)	9,233,975	10,999,698	(3,082,818)