



Meeting Date: December 12, 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 fourth quarter of 2022, decreases spending authority in the general fund by \$893,612. It also increases spending authority in other specified funds by \$4,473,318. All expenditure increases are supported by cash balances or increased revenues.

**4th Quarter Budget Amendment 2022**

***General Fund***

<b>Auditor</b>	2023 Prepay Elections GASB Accounting Requirement-Software
<b>Board of Commissioners</b>	Travel Cost Increases
<b>Clerk</b>	Grant Accounting Correction
<b>Dept of Emergency Management</b>	Medical Reserve Corps Grant
<b>Facilities</b>	Repair & Maintenance Cost Increases
<b>GA&amp;O</b>	Unemployment Activity Attrition Adjustments
<b>Sheriff</b>	Grant Accounting Correction Sheriff Contract Amendments & Utilities

***Other Funds***

<b>Administrative Services</b>	Kitsap 911 Sales Tax Self-Insurance Claims Port Gamble Forest Heritage Park Timber Rights Acquisition 2022 LTGO 2022B Debt Financing
<b>Public Works</b>	2022 LTGO 2022B Debt Financing
<b>Information Services</b>	SaaS Subscription Cost Increases
<b>Sheriff</b>	Inmate Wellness Fund Inflation and Usage Adjustments

<b>Attachments:</b>	1. Resolution 2. Attachment A	
<b><u>Fiscal Impact</u></b>		
<b>Expenditure required for this specific action:</b>		\$3,579,706
<b>Related Revenue:</b>		\$2,071,659
<b>Cost Savings:</b>		\$0
<b>Total Fiscal Impact:</b>		\$1,508,047
<b>Source of Funds:</b>		Various
<b><u>Fiscal Impact (DAS) Review</u></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 223 -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 fourth 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 12th day of December 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

**Budget FY2022 Supplemental Information - Attachment A**

Title Description	Department	Account Info	Account Description	Revenue	Expenditure	Ending Fund Balance
2023 Prepay Elections	Auditor	9251.5999 9251.5081	Other Services and Charges		400,000	(400,000)
GASB Accounting Requirement - Software	Auditor	9165.5352 9251.5081	Computer Software		15,000	(15,000)
Grant Accounting Correction	Clerk	9095.5109 9095.5498	Extra Help Judgments and Damages		(147,560) 147,560	
Travel Cost Increases	County Commissioners	9011.5432 9251.5081	Travel		5,000	(5,000)
Medical Reserve Corps Grant	Dept of Emergency Management	9241.3330.93008 9241.5311	Medical Reserve Corps Grant Office/Operating Supplies	(45,000)	45,000	
Repair & Maintenance Cost Increases	Facilities	9271.5311	Office/Operating Supplies		150,000	
		9271.5351	Small Tools and Equipment		25,000	
		9271.5481	Repairs & Maintenance - Buildings		40,000	
		9271.5483	Repairs & Maintenance - Equipment		110,000	
		9271.5951	Operating Rentals and Leases		25,000	
		9251.5081				(350,000)
Unemployment Activity	GA&O	9251.5220 9251.5081	Unemployment Compensation		10,000	(10,000)
Budgeted Attrition Adjustments	Assessor	9151.5299	Salary/Benefits - Attrition		15,000	
	Prosecutor	9081.5299	Salary/Benefits - Attrition		165,000	
	Administrative Services	9231.5299	Salary/Benefits - Attrition		10,000	
	Sheriff	9404.5299	Salary/Benefits - Attrition		700,000	
	Sheriff	9408.5299	Salary/Benefits - Attrition		600,000	
	Dept of Emergency Management	9241.5299	Salary/Benefits - Attrition		17,897	
	Superior Court	9051.5299	Salary/Benefits - Attrition		(105,553)	
	Human Resources	9601.5299	Salary/Benefits - Attrition		(15,079)	
	Parks	9500.5299	Salary/Benefits - Attrition		(392,053)	
	Juvenile	9421.5299	Salary/Benefits - Attrition		(301,579)	
	Facilities	9271.5299	Salary/Benefits - Attrition		(271,421)	
	Community Development	9220.5299	Salary/Benefits - Attrition		(105,553)	
	Auditor	9165.5299	Salary/Benefits - Attrition		(135,711)	
District Court	9061.5299	Salary/Benefits - Attrition		(180,948)		
Grant Accounting Correction	Sheriff	9402.5197	Premium/Recruitment/Retention		(20,000)	
		9403.5197	Premium/Recruitment/Retention		(60,000)	
		9404.5197	Premium/Recruitment/Retention		(780,000)	
		9405.5197	Premium/Recruitment/Retention		(150,000)	
		9406.5197	Premium/Recruitment/Retention		(20,000)	
		9408.5197	Premium/Recruitment/Retention		(767,917)	
		9251.5081				1,797,917
Sheriff Contract Amendments & Utilities	Sheriff	9408.5312	Kitchen Supplies		36,000	
		9408.5471	Gas		18,780	
		9408.5479	Recycling		14,525	
		9401.5413	Medical, Dental, and Hospital		10,000	
		9251.5081				
<b>Total General Fund</b>				<b>(45,000)</b>	<b>(893,612)</b>	<b>938,612</b>
Kitsap 911 Sales Tax Fund	Administrative Services	1031.3130.16	Emergency Communications Sales Tax	(1,500,000)		
		1031.5520	Intergovernmental Payments		1,500,000	
Self-Insurance Claims	Administrative Services	5141.5469	Insurance Claims - Current Year		300,000	
		5141.5081				(300,000)
Port Gamble Forest Heritage Park Timber Rights Acquisition	Administrative Services	1291.5419	Other Professional Services		50,000	
		1291.5610	Land		1,000,000	
		1291.5081				(1,050,000)

2022 LTGO 2022B Debt Financing	Administrative Services	2431.4970.1291	Transfers In	(44,087)		
		2431.4970.1011	Transfers In	(272,056)		
		2431.4970.4011	Transfers In	(210,516)		
		2431.5830	Interest on Long-Term External Debt		526,659	
		1291.6971.2431	Transfers Out		44,087	
		1291.5081			(44,087)	
2022 LTGO 2022B Debt Financing	Public Works	1011.6971.2431	Transfers Out		272,056	
		1011.5081			(272,056)	
		4011.6971.2431	Transfers Out		210,516	
		4011.5081			(210,516)	
SaaS Subscription Cost Increases	Information Services	5161.5492	Dues, Subscriptions, Memberships		500,000	
		5161.5081			(500,000)	
Inmate Wellness Fund Inflation and Usage Adjustments	Sheriff	1351.5341	Merchandise for Resale		70,000	
		1351.5081			(70,000)	
<b>Total Other Funds</b>				<b>(2,026,659)</b>	<b>4,473,318</b>	<b>(2,446,659)</b>
<b>Grand Total</b>				<b>(2,071,659)</b>	<b>3,579,706</b>	<b>(1,508,047)</b>