



Meeting Date: December 14, 2020
 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 2020 Annual Budget

Recommended Action: Move the Board adopt a Resolution Amending the 2020 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 2020, increases spending authority in the general fund by \$2,779,777. It also increases spending authority in other specified funds by \$34,731,108. All expenditure increases are supported by cash balances or increased revenues.

4th Quarter Budget Amendment 2020

General Fund

Assessor Auditor Superior Court Treasurer	Year-End Budget Appropriation
Coroner	Pathology Contract Services
General Admin & Operations	Year-End Budget Appropriation Misc. Grant Adjustment Transfer of One-Time Funds Unemployment Compensation Adjustment to Attrition
Juvenile	Misc. Grant Revenue Adjustments
Sheriff	Estimate to Correct Road Levy Diversion Misc. Grant Revenue Adjustments

Other Funds

Benefit Fund	Year-End Budget Appropriation
BOCC Policy Group	Transfer in from General Fund
COVID-19 Response Fund	Appropriate Grant Spending Authority
Real Estate Excise Tax	Year-End Budget Appropriation
Courthouse Fund	REET I operating transfer, Appropriate beginning fund balance
Cumulative Reserve	Transfer in from General Fund
Debt Service Funds	Debt Refinance & New Funding
Human Services	Recovery Center Funding Increase
Information Services	Workday Project Change Order
Prosecutor	Misc. Grant Revenue Adjustments
Public Works	Road Levy Diversion Transfer Debt Service Adjustments Year-End Budget Appropriation Transfer to Information Services
Sheriff	Misc. Grant Revenue Adjustment
Treasurer	Year-End Budget Appropriation

Attachments:	1. Resolution 2. Attachment A	
<u>Fiscal Impact</u>		
Expenditure required for this specific action:	General Fund:	\$2,779,777
	Other Funds:	\$34,731,108
Total cost including all related costs:	\$37,510,885	
Related Revenue:	General Fund:	\$243,582
	Other Funds:	\$36,019,998
Cost Savings/Fund Balance:	General Fund:	\$0
	Other Funds:	\$0
Total Fiscal Impact:	General Fund:	(\$2,536,195)
	Other Funds:	\$1,288,890
Source of Funds:	Various	
<u>Fiscal Impact (DAS) Review</u>		
Departmental Coordination		
Department	Representative	Recommendation/Comment
Department of Administrative Services	Amber D'Amato	
Contract Information – N/A		

RESOLUTION 195 -2020

RESOLUTION AMENDING THE 2020 ANNUAL BUDGET

WHEREAS, by Resolution 210-2019 the Board of County Commissioners adopted the annual budget of the County for 2020; 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 2020 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 2020, as presented on this date, is amended to the department/office and/or fund levels listed in Attachment A.

ADOPTED this 14th day of December 2020.



**BOARD OF COUNTY COMMISSIONERS
KITSAP COUNTY, WASHINGTON**

Charlotte Garrido

CHARLOTTE GARRIDO, Chair

Robert Gelder

ROBERT GELDER, Commissioner

Edward E. Wolfe

EDWARD E. WOLFE, Commissioner

ATTEST:

Dana Daniels

Dana Daniels, Clerk of the Board

4th Quarter 2020 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
GENERAL FUND						
Assessor		Year-End Budget Appropriation - Mileage Reimbursement		Amount Requested		
9151.5431		Mileage			\$ 15,000	
9251.5081		Ending Fund Balance				\$ (15,000)
			\$ -	\$ -	\$ 15,000	\$ (15,000)
Auditor		Year-End Budget Appropriation - Estimate of Remaining Elections Costs		Amount Requested		
9251.5999		Other I/F Services and Charges			\$ 50,000	
9251.5081		Ending Fund Balance				\$ (50,000)
			\$ -	\$ -	\$ 50,000	\$ (50,000)
Coroner		Pathology Contract Services - Position Vacancy		Amount Requested		
9171.5413		Medical, Dental & Hospital			\$ 95,000	
9171.5101		Regular Salaries			\$ (95,000)	
			\$ -	\$ -	\$ -	\$ -
General Admin & Operations		Transfer of One-Time Funds to BOCC Policy Fund		Amount Requested		
9251.5419		Other Professional Services			\$ (50,000)	
9251.6971.1281		Transfer Out			\$ 50,000	
			\$ -	\$ -	\$ -	\$ -
General Admin & Operations		Unemployment Compensation		Amount Requested		
9251.5220		Unemployment Compensation			\$ 40,000	
9251.5081		Ending Fund Balance				\$ (40,000)
			\$ -	\$ -	\$ 40,000	\$ (40,000)
General Admin & Operations		Estimated Additional Spending Authority for CARES Reimbursements		Amount Requested		
9251.5499	Other				\$ 500,000	
9251.5081		Ending Fund Balance				\$ (500,000)
			\$ -	\$ -	\$ 500,000	\$ (500,000)
General Admin & Operations		WA State Military Department & State Enhanced 911 Funds - E20-029 Revised		Amount Requested		
9258.3340.0180	State Military Department			\$ 49,737		
9258.5514		EMG Communication Services			\$ 49,737	
			\$ -	\$ 49,737	\$ 49,737	\$ -
General Admin & Operations		Year-End Attrition Adjustments		Amount Requested		
Assessor 9151.5299		Salary & Benefit Attrition Budget			\$ 15,000	
Auditor 9165.5299		Salary & Benefit Attrition Budget			\$ 249,000	
BOCC 9011.5299		Salary & Benefit Attrition Budget			\$ 10,000	
Clerk 9091.5299		Salary & Benefit Attrition Budget			\$ 10,000	
Coroner 9171.5299		Salary & Benefit Attrition Budget			\$ 25,000	
DAS 9231.5299		Salary & Benefit Attrition Budget			\$ 40,000	
District Court 9061.5299		Salary & Benefit Attrition Budget			\$ 67,000	
GA&O 9251.5299		Salary & Benefit Attrition Budget			\$ 2,195	
HS 9701.5299		Salary & Benefit Attrition Budget			\$ 5,000	
Public Defens 9111.5299		Salary & Benefit Attrition Budget			\$ 65,000	
Sheriff 9401.5299		Salary & Benefit Attrition Budget			\$ 200,000	
Treasurer 9181.5299		Salary & Benefit Attrition Budget			\$ 53,000	
9251.5081		Ending Fund Balance				\$ (741,195)
			\$ -	\$ -	\$ 741,195	\$ (741,195)
General Admin & Operations		Transfer to Cumulative Reserve		Amount Requested		
9251.6971.1381		Transfer Out			\$ 500,000	
9251.5081		Ending Fund Balance				\$ (500,000)
			\$ -	\$ -	\$ 500,000	\$ (500,000)

4th Quarter 2020 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
Juvenile			Amount Requested			
CCYJ - Contract Amendment						
9423.3690.90	Grant Funding			\$ 94,378		
9423.5499		Other			\$ 1,990	
9423.5419		Other Professional Services			\$ 92,388	
			\$ -	\$ 94,378	\$ 94,378	\$ -
Sheriff			Amount Requested			
Estimated Transfer to Roads to Correct Property Tax Diversion						
9403.6971.1011	Transfer Out				\$ 600,000	
9251.5081		Ending Fund Balance				\$ (600,000)
			\$ -	\$ -	\$ 600,000	\$ (600,000)
Sheriff			Amount Requested			
Various Grant Adjustments						
9404.3380.211	Casino Impact Fees			\$ 40,000		
9404.5351		Small Tools and Equipment			\$ 40,000	
9402.3340.0350	Denied Firearms Transactions			\$ 2,800		
9402.5351		Small Tools and Equipment			\$ 2,800	
9403.3330.20600	WTSC			\$ 1,837		
9403.5102		Overtime			\$ 1,837	
9406.3340.0690	MAT Transportation Grant			\$ (65,000)		
9406.5419		Other Professional Services			\$ (65,000)	
9406.3340.0690	MAT Medication Only Grant			\$ (6,250)		
9406.5314		Medical, Dental & Hospital			\$ (6,250)	
9406.3330.93788	New MAT Grant Term			\$ 100,330		
9406.5314		Medical, Dental & Hospital			\$ 6,250	
9406.5419		Other Professional Services			\$ 93,320	
9406.5439		Non-Employee Travel			\$ 510	
9406.5451		Operating Rental/Leases			\$ 250	
9402.3340.0350	Traffic Safety Commission			\$ 15,750		
9402.5351		Small Tools & Equipment			\$ 15,750	
9405.3330.16588	DOJ - Violence Against Women			\$ 10,000		
9405.5432		Travel			\$ 6,100	
9405.5433		Per Diem			\$ 1,520	
9405.5497		Registration & Tuition			\$ 2,380	
			\$ -	\$ 99,467	\$ 99,467	\$ -
Superior Court			Amount Requested			
Year-End Budget Appropriation						
9051.5416.17		Special Legal Services			\$ 50,000	
9251.5081		Ending Fund Balance				\$ (50,000)
			\$ -	\$ -	\$ 50,000	\$ (50,000)
Treasurer			Amount Requested			
Bank Service Fees						
9181.5493		Bank & Credit Card Service Fee			\$ 40,000	
9251.5081		Ending Fund Balance				\$ (40,000)
			\$ -	\$ -	\$ 40,000	\$ (40,000)
TOTAL GENERAL FUND			\$ -	\$ 243,582	\$ 2,779,777	\$ (2,536,195)

4th Quarter 2020 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
OTHER FUNDS						
Benefit Fund		Year-End Budget Appropriation	Amount Requested			
5061.5101		Regular Salaries			\$ 56,000	
5061.5225		Waive Medical Benefits			\$ 68,000	
5061.5419		Other Professional Services			\$ 506,000	
5061.5413		Medical, Dental & Hospital			\$ (417,000)	
5061.5081		Ending Fund Balance				\$ (213,000)
			\$ -	\$ -	\$ 213,000	\$ (213,000)
BOCC Policy Group		Transfer from One-Time Funds	Amount Requested			
1281.4970.9251	Transfer In			\$ 50,000		
1281.5419		Other Professional Services			\$ 50,000	
			\$ -	\$ 50,000	\$ 50,000	\$ -
COVID-19 Response Fund		2020 COVID Response Fund Budget	Amount Requested			
1651.3330.21019	CARES Act			\$ 20,257,500		
1651.5499		Other			\$ 20,257,500	
1652.3310.97036	FEMA Public Assistance			\$ 3,000,000		
1652.5499		Other			\$ 3,000,000	
			\$ -	\$ 23,257,500	\$ 23,257,500	\$ -
Real Estate Excise Tax		Reappropriate 2019 Courthouse Budget	Amount Requested			
1311.6971.3391		Operating Transfer Out			\$ 924,963	
1311.5081		Ending Fund Balance				\$ (924,963)
			\$ -	\$ -	\$ 924,963	\$ (924,963)
Courthouse Project Fund		Property Acquisition	Amount Requested			
3391.4970.1311	Operating Transfer In			\$ 924,963		
3391.5610		Land			\$ 924,963	
3391.3081	Beginning Fund Balance		\$ 2,800,000			
3391.5412		Engineering & Architectural			\$ 2,800,000	
			\$ 2,800,000	\$ 924,963	\$ 3,724,963	\$ -
Cumulative Reserve Fund		Transfer from General Fund	Amount Requested			
1381.4970.9251	Transfer In			\$ 500,000		
1381.5081		Ending Fund Balance				\$ 500,000
			\$ -	\$ 500,000	\$ -	\$ 500,000
Debt Service Funds		2010 LTGO Bond Refinancing	Amount Requested			
2351.3081	Beginning Fund Balance		\$ 145,889			
2351.4930	Proceed Refunding Debt			\$ 2,486,153		
2351.4970.3351	Transfer In			\$ 1,764		
2351.4970.1311	Transfer In			\$ (28,539)		
2351.5830		Interest on Long Tern External Debt			\$ (59,537)	
2351.5840		Debt Issue Costs			\$ 20,278	
2351.5841		Underwriter Costs			\$ 19,412	
2351.6972		Amount Remitted to Refund Trust			\$ 2,625,114	
			\$ 145,889	\$ 2,459,378	\$ 2,605,267	\$ -
Debt Service Funds		2010 LTGO Bond Project Fund - Close	Amount Requested			
3351.3081	Beginning Fund Balance		\$ 1,764			
3351.6971.2351		Transfer Out			\$ 1,764	
			\$ 1,764	\$ -	\$ 1,764	\$ -
Debt Service Funds		2020 LTGO Bond New	Amount Requested			
2401.4970.1311	Transfer In			\$ 28,539		
2401.4970.4011	Transfer In			\$ 53,636		
2401.5830		Interest on Long Term External Debt			\$ 82,175	
			\$ -	\$ 82,175	\$ 82,175	\$ -

4th Quarter 2020 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
Human Services			Recovery Center - Funding Increase and Services			
			Amount Requested			
1622.3460.30	Substance Abuse Service Fees			\$ 300,000		
1622.5419		Other Professional Services			\$ 300,000	
			\$ -	\$ 300,000	\$ 300,000	\$ -
Information Services			Workday Project Change Order			
			Amount Requested			
5168.4970.1011	Transfer In			\$ 17,082		
5168.4970.4025	Transfer In			\$ 3,607		
5168.4970.44011	Transfer In			\$ 3,811		
5168.5419		Other Professional Services			\$ 133,000	
5161.5081		Ending Fund Balance				\$ (108,500)
			\$ -	\$ 24,500	\$ 133,000	\$ (108,500)
Prosecutor			VOCA Grant Award			
			Amount Requested			
1391.3330.16575	Children's Advocacy Center			\$ 60,349		
1391.5419		Other Professional Services			\$ 55,453	
					\$ 4,896	
			\$ -	\$ 60,349	\$ 60,349	\$ -
Public Works			Estimated Transfer to Correct Property Tax Diversion			
			Amount Requested			
1011.4970.9403	Transfer In			\$ 600,000		
1011.5081		Ending Fund Balance				\$ 600,000
			\$ -	\$ 600,000	\$ -	\$ 600,000
Public Works			Transfer from Sewer Utility Fund to Sewer Revenue Bond Fund			
			Amount Requested			
4025.6971.6400		Transfer Out			\$ 1,285,272	
4025.5081		Ending Fund Balance				\$ (1,285,272)
4064.4970.4025	Transfer In			\$ 1,285,272		
4064.5830		Interest on Long Term External Debt			\$ 1,285,272	
			\$ -	\$ 1,285,272	\$ 2,570,544	\$ (1,285,272)
Public Works			Transfer to Debt Service Fund - 2020 LTGO New			
			Amount Requested			
4011.6971.2401		Transfer Out			\$ 53,636	
4011.5081		Ending Fund Balance				\$ (53,636)
			\$ -	\$ -	\$ 53,636	\$ (53,636)
Public Works			2020 LTGO Project Fund - Silverdale Recycling & Garbage Facility Improvements			
			Amount Requested			
3401.4911	GO Bond Proceeds			\$ 6,110,144		
3401.5840		Debt Issue Costs			\$ 47,838	
3401.5841		Underwriter Costs			\$ 51,540	
3401.6971.4382		Transfer Out			\$ 250,000	
3401.5081		Ending Fund Balance				\$ 5,760,766
4382.4970.3401	Transfer In			\$ 250,000		
4382.5412		Engineering & Architectural			\$ 250,000	
			\$ -	\$ 6,360,144	\$ 599,378	\$ 5,760,766
Public Works			Transfer to Information Services for Workday Project Change Order			
			Amount Requested			
1011.6971.6400		Transfer Out			\$ 17,082	
1011.5081		Ending Fund Balance			\$ (17,082)	
4025.6971.6400		Transfer Out			\$ 3,607	
4025.5081		Ending Fund Balance			\$ (3,607)	
44011.6971.6400		Transfer Out			\$ 3,811	
44011.5081		Ending Fund Balance			\$ (3,811)	
			\$ -	\$ -	\$ -	\$ -

4th Quarter 2020 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
Real Estate Excise Tax			Transfer to Debt Service Fund - 2020 LTGO New			
			Amount Requested			
1311.6971.2401		Transfer Out			\$ 28,539	
1311.6971.2351		Transfer Out			\$ (28,539)	
			\$ -	\$ -	\$ -	\$ -
Sheriff			DOJ - CARES Grant			
			Amount Requested			
1521.3310.16034	Department of Justice	Office & Operating Supplies		\$ 115,717	\$ 115,717	
1521.5311						
			\$ -	\$ 115,717	\$ 115,717	\$ -
Treasurer			Electronic Technology Excise Fund - Position Funding Allocation Change			
			Amount Requested			
1231.5101		Regular Salaries			\$ 30,000	
1231.5229		Benefit Bucket			\$ 6,526	
1231.5081		Ending Fund Balance				\$ (36,526)
			\$ -	\$ -	\$ 36,526	\$ (36,526)
Treasurer			Prepayment Collection Fees - Position Funding Allocation Change			
			Amount Requested			
1271.3081	Beginning Fund Balance		\$ 60,000			
1271.5101		Regular Salaries			\$ 2,000	
1271.5229		Benefit Bucket			\$ 326	
1271.5081		Ending Fund Balance				\$ 57,674
			\$ 60,000	\$ -	\$ 2,326	\$ 57,674
TOTAL OTHER FUNDS			\$ 3,007,653	\$ 36,019,998	\$ 34,731,108	\$ 4,296,543
GRAND TOTAL			\$ 3,007,653	\$ 36,263,580	\$ 37,510,885	\$ 1,760,348