

RESOLUTION 079 -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 first 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 Attachment A.

ADOPTED this 26th day of April 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

1st Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
GENERAL FUND						
Administrative Services		Restore Partial Budget Reduction		Amount Requested		
9232.5101		REGULAR SALARIES			\$ 60,284	
9232.5201		INDUSTRIAL INSURANCE			\$ 536	
9232.5202		SOCIAL SECURITY			\$ 4,614	
9232.5203		PERS RETIREMENT			\$ 7,174	
9232.5209		WA STATE FAM & MED LEAVE			\$ 88	
9232.5229		BENEFITS BUCKET			\$ 8,959	
9251.3130.10	SALES TAX			\$ 81,655		
			\$ -	\$ 81,655	\$ 81,655	\$ -
Assessor		Restore Partial Budget Reduction		Amount Requested		
9151.5101		REGULAR SALARIES			\$ 40,232	
9151.5201		INDUSTRIAL INSURANCE			\$ 541	
9151.5202		SOCIAL SECURITY			\$ 3,078	
9151.5203		PERS RETIREMENT			\$ 4,786	
9151.5209		WA STATE FAM & MED LEAVE			\$ 59	
9151.5229		BENEFITS BUCKET			\$ 9,049	
9251.3130.10	SALES TAX			\$ 57,745		
			\$ -	\$ 57,745	\$ 57,745	\$ -
Auditor		Restore Partial Budget Reduction		Amount Requested		
9167.5101		REGULAR SALARIES			\$ 32,946	
9167.5201		INDUSTRIAL INSURANCE			\$ 541	
9167.5202		SOCIAL SECURITY			\$ 2,520	
9167.5203		PERS RETIREMENT			\$ 3,919	
9167.5209		WA STATE FAM & MED LEAVE			\$ 48	
9167.5229		BENEFITS BUCKET			\$ 9,049	
9251.3130.10	SALES TAX			\$ 49,023		
			\$ -	\$ 49,023	\$ 49,023	\$ -
Clerk		Restore Partial Budget Reduction		Amount Requested		
9091.5101		REGULAR SALARIES			\$ 38,290	
9091.5201		INDUSTRIAL INSURANCE			\$ 541	
9091.5202		SOCIAL SECURITY			\$ 2,988	
9091.5203		PERS RETIREMENT			\$ 4,646	
9091.5209		WA STATE FAM & MED LEAVE			\$ 56	
9091.5229		BENEFITS BUCKET			\$ 9,049	
9251.3130.10	SALES TAX			\$ 55,570		
			\$ -	\$ 55,570	\$ 55,570	\$ -
Community Development		Restore Partial Budget Reduction		Amount Requested		
9222.5101		REGULAR SALARIES			\$ 55,786	
9222.5201		INDUSTRIAL INSURANCE			\$ 609	
9222.5202		SOCIAL SECURITY			\$ 4,268	
9222.5203		PERS RETIREMENT			\$ 6,636	
9222.5209		WA STATE FAM & MED LEAVE			\$ 82	
9222.5229		BENEFITS BUCKET			\$ 10,181	
9251.3130.10	SALES TAX			\$ 77,562		
			\$ -	\$ 77,562	\$ 77,562	\$ -
Coroner		Restore Partial Budget Reduction		Amount Requested		
9171.5413		MEDICAL, DENTAL & HOSPITAL			\$ 10,000	
9171.5481		REPAIRS & MAINT-BUILDINGS			\$ 5,000	
9251.3130.10	SALES TAX			\$ 15,000		
			\$ -	\$ 15,000	\$ 15,000	\$ -
County Commissioners		Restore Partial Budget Reduction		Amount Requested		
9011.5217		AUTOMOBILE ALLOWANCE			\$ 14,850	
9251.3130.10	SALES TAX			\$ 14,850		
			\$ -	\$ 14,850	\$ 14,850	\$ -

1st Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
District Court			Restore Partial Budget Reduction			Amount Requested
9601.5101		REGULAR SALARIES			\$ 33,509	
9601.5201		INDUSTRIAL INSURANCE			\$ 609	
9601.5202		SOCIAL SECURITY			\$ 2,563	
9601.5203		PERS RETIREMENT			\$ 3,986	
9601.5209		WA STATE FAM & MED LEAVE			\$ 49	
9601.5229		BENEFITS BUCKET			\$ 10,181	
9601.5101		REGULAR SALARIES			\$ 35,209	
9601.5201		INDUSTRIAL INSURANCE			\$ 609	
9601.5202		SOCIAL SECURITY			\$ 2,694	
9601.5203		PERS RETIREMENT			\$ 4,188	
9601.5209		WA STATE FAM & MED LEAVE			\$ 52	
9601.5229		BENEFITS BUCKET			\$ 10,181	
9601.5101		REGULAR SALARIES			\$ 33,509	
9601.5201		INDUSTRIAL INSURANCE			\$ 609	
9601.5202		SOCIAL SECURITY			\$ 2,563	
9601.5203		PERS RETIREMENT			\$ 3,986	
9601.5209		WA STATE FAM & MED LEAVE			\$ 49	
9601.5229		BENEFITS BUCKET			\$ 10,181	
9601.5101		REGULAR SALARIES			\$ 44,850	
9601.5201		INDUSTRIAL INSURANCE			\$ 609	
9601.5202		SOCIAL SECURITY			\$ 3,431	
9601.5203		PERS RETIREMENT			\$ 5,335	
9601.5209		WA STATE FAM & MED LEAVE			\$ 66	
9601.5229		BENEFITS BUCKET			\$ 10,181	
9251.3130.10	SALES TAX			\$ 219,199		
			\$ -	\$ 219,199	\$ 219,199	\$ -
Facilities			Restore Partial Budget Reduction			Amount Requested
9271.5101		REGULAR SALARIES			\$ 35,007	
9271.5201		INDUSTRIAL INSURANCE			\$ 544	
9271.5202		SOCIAL SECURITY			\$ 2,678	
9271.5203		PERS RETIREMENT			\$ 4,164	
9271.5209		WA STATE FAM & MED LEAVE			\$ 51	
9271.5229		BENEFITS BUCKET			\$ 9,049	
9271.5642		OTHER MACHINERY & EQUIPMENT			\$ 10,250	
9251.3130.10	SALES TAX			\$ 61,743		
			\$ -	\$ 61,743	\$ 61,743	\$ -
General Admin & Operations			Workday Project Funding			Amount Requested
9251.6971.5168		TRANSFER OUT			\$ 136,000	
9251.5081		ENDING FUND BALANCE				\$ (136,000)
			\$ -	\$ -	\$ 136,000	\$ (136,000)
General Admin & Operations			Accounting Correction			Amount Requested
9251.4970.5141	TRANSFER IN			\$ 30,515		
9251.5081		ENDING FUND BALANCE				\$ 30,515
			\$ -	\$ 30,515	\$ -	\$ 30,515
General Admin & Operations			Board of Equalization Room Upgrades			Amount Requested
9251.5483		REPAIRS & MAINT-EQUIPMENT			\$ 11,700	
9251.5081		ENDING FUND BALANCE				\$ (11,700)
			\$ -	\$ -	\$ 11,700	\$ (11,700)
Human Resources			Reso # 011-2021 (Reclass PID F73 to Associate Mgmt Analyst)			Amount Requested
9601.5101		REGULAR SALARIES			\$ 4,181	
9601.5202		SOCIAL SECURITY			\$ 320	
9601.5203		PERS RETIREMENT			\$ 497	
9601.5209		WA STATE FAM & MED LEAVE			\$ 6	
9251.3130.10	SALES TAX			\$ 5,004		
			\$ -	\$ 5,004	\$ 5,004	\$ -

1st Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
Human Resources			Reso # 41-2021 (Reclass PID FB9 to Program Coordinator)			Amount Requested
9625.5101		REGULAR SALARIES			\$ 1,094	
9625.5202		SOCIAL SECURITY			\$ 85	
9625.5103		LONGEVITY PAY			\$ 16	
9625.5203		PERS RETIREMENT			\$ 132	
9625.5209		WA STATE FAM & MED LEAVE			\$ 2	
9251.3130.10	SALES TAX			\$ 1,329		
			\$ -	\$ 1,329	\$ 1,329	\$ -
Human Resources			Restore Partial Budget Reduction			Amount Requested
9601.5101		REGULAR SALARIES			\$ 40,024	
9601.5201		INDUSTRIAL INSURANCE			\$ 541	
9601.5202		SOCIAL SECURITY			\$ 3,062	
9601.5203		PERS RETIREMENT			\$ 4,761	
9601.5209		WA STATE FAM & MED LEAVE			\$ 59	
9601.5229		BENEFITS BUCKET			\$ 9,049	
9601.5101		REGULAR SALARIES			\$ 4,892	
9601.5201		INDUSTRIAL INSURANCE			\$ 81	
9601.5202		SOCIAL SECURITY			\$ 374	
9601.5203		PERS RETIREMENT			\$ 582	
9601.5209		WA STATE FAM & MED LEAVE			\$ 7	
9601.5299		SAL/BENE ATTRITION BUDGET			\$ (157,234)	
9625.5101		REGULAR SALARIES			\$ 10,700	
9625.5201		INDUSTRIAL INSURANCE			\$ 162	
9625.5202		SOCIAL SECURITY			\$ 819	
9625.5203		PERS RETIREMENT			\$ 1,273	
9625.5209		WA STATE FAM & MED LEAVE			\$ 16	
9625.5229		BENEFITS BUCKET			\$ 2,715	
9601.5419		OTHER PROFESSIONAL SERVICES			\$ 37,234	
9604.5419		OTHER PROFESSIONAL SERVICES			\$ 120,000	
9251.3130.10	SALES TAX			\$ 79,117		
			\$ -	\$ 79,117	\$ 79,117	\$ -
Human Services			Restore Partial Budget Reduction			Amount Requested
9701.5101		REGULAR SALARIES			\$ 4,097	
9701.5201		INDUSTRIAL INSURANCE			\$ 41	
9701.5202		SOCIAL SECURITY			\$ 313	
9701.5203		PERS RETIREMENT			\$ 487	
9701.5209		WA STATE FAM & MED LEAVE			\$ 6	
9701.5229		BENEFITS BUCKET			\$ 679	
9701.6971.1621		TRANSFER OUT			\$ 7,941	
9702.5419		OTHER PROFESSIONAL SERVICES			\$ 4,000	
9251.3130.10	SALES TAX			\$ 17,564		
			\$ -	\$ 17,564	\$ 17,564	\$ -
Juvenile			Kitsap Recovery Center KC0305-17-D			Amount Requested
9422.3490.19	Other General Government Services			\$ 16,359		
9422.5312		Kitchen Supplies			\$ 16,359	
			\$ -	\$ 16,359	\$ 16,359	\$ -
Juvenile			(CCYJ) for Gender Specific Girls Court KC-371-19-C			Amount Requested
9423.3690.90	Other General Government Services			\$ 140,000		
9423.5499		Other (incentives)			\$ 1,990	
9423.5419		Other Professional Services			\$ 138,010	
			\$ -	\$ 140,000	\$ 140,000	\$ -

1st Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
Juvenile (CCYJ) Safe Babies Court Zero to Three KC-545-20			Amount Requested			
9423.3330.93110	MATERNAL & CHILD HEALTH FED			\$ 85,000		
9423.5101		REGULAR SALARIES			\$ 36,982	
9423.5202		SOCIAL SECURITY			\$ 2,829	
9423.5203		PERS RETIREMENT			\$ 4,243	
9423.5201		INDUSTRIAL INSURANCE			\$ 1,288	
9423.5229		BENEFITS BUCKET			\$ 13,574	
9423.5209		WA STATE FAM & MED LEAVE			\$ 53	
9423.5215		DISABILITY INSURANCE			\$ 96	
9423.5419		OTHER PROFESSIONAL SERVICES			\$ 5,000	
9423.5499		OTHER			\$ 20,935	
			\$ -	\$ 85,000	\$ 85,000	\$ -
Juvenile Restore Partial Budget Reduction			Amount Requested			
9422.5101		REGULAR SALARIES			\$ 74,792	
9422.5201		INDUSTRIAL INSURANCE			\$ 3,575	
9422.5202		SOCIAL SECURITY			\$ 5,722	
9422.5203		PERS RETIREMENT			\$ 8,581	
9422.5209		WA STATE FAM & MED LEAVE			\$ 110	
9422.5229		BENEFITS BUCKET			\$ 18,099	
9421.5351		SMALL TOOLS & EQUIPMENT			\$ 5,000	
9421.5351		SMALL TOOLS & EQUIPMENT			\$ 13,000	
9251.3130.10	SALES TAX			\$ 128,879		
			\$ -	\$ 128,879	\$ 128,879	\$ -
Parks Kitsap Fair & Stampede Association			Amount Requested			
9502.4970.1331	TRANSFER IN			\$ 50,000		
9502.5419		OTHER PROFESSIONAL SERVICES			\$ 50,000	
			\$ -	\$ 50,000	\$ 50,000	\$ -
Parks Restore Partial Budget Reduction			Amount Requested			
9509.5109		EXTRA HELP			\$ 50,000	
9509.5351		SMALL TOOLS & EQUIPMENT			\$ 10,000	
9509.5419		OTHER PROFESSIONAL SERVICES			\$ 20,000	
9251.3130.10	SALES TAX			\$ 80,000		
			\$ -	\$ 80,000	\$ 80,000	\$ -
Prosecutor Restore Partial Budget Reduction			Amount Requested			
9081.5101		REGULAR SALARIES			\$ 58,366	
9081.5201		INDUSTRIAL INSURANCE			\$ 541	
9081.5202		SOCIAL SECURITY			\$ 4,465	
9081.5203		PERS RETIREMENT			\$ 6,943	
9081.5209		WA STATE FAM & MED LEAVE			\$ 86	
9081.5229		BENEFITS BUCKET			\$ 9,049	
9086.5101		REGULAR SALARIES			\$ 36,141	
9086.5201		INDUSTRIAL INSURANCE			\$ 541	
9086.5202		SOCIAL SECURITY			\$ 2,765	
9086.5203		PERS RETIREMENT			\$ 4,299	
9086.5209		WA STATE FAM & MED LEAVE			\$ 53	
9086.5229		BENEFITS BUCKET			\$ 9,049	
9081.5101		REGULAR SALARIES			\$ 33,518	
9081.5201		INDUSTRIAL INSURANCE			\$ 541	
9081.5202		SOCIAL SECURITY			\$ 2,564	
9081.5203		PERS RETIREMENT			\$ 3,987	
9081.5209		WA STATE FAM & MED LEAVE			\$ 59	
9081.5229		BENEFITS BUCKET			\$ 9,049	
9251.3130.10	SALES TAX			\$ 182,016		
			\$ -	\$ 182,016	\$ 182,016	\$ -
Prosecutor Court Ordered Attorney Fees			Amount Requested			
9086.5419		OTHER PROFESSIONAL SERVICES			\$ 24,207	
9251.5081		ENDING FUND BALANCE				\$ (24,207)
			\$ -	\$ -	\$ 24,207	\$ (24,207)
Public Defense Restore Partial Budget Reduction			Amount Requested			
9251.3130.10	SALES TAX	SPECIAL LEGAL SERVICES		\$ 100,000	\$ 100,000	
			\$ -	\$ 100,000	\$ 100,000	\$ -

1st Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
Sheriff			Restore Partial Budget Reduction			
			Amount Requested			
9404.5101		REGULAR SALARIES			\$ 230,445	
9404.5201		INDUSTRIAL INSURANCE			\$ 6,158	
9404.5202		SOCIAL SECURITY			\$ 18,280	
9404.5206		LEOFF RETIREMENT			\$ 12,736	
9404.5209		WA STATE FAM & MED LEAVE			\$ 338	
9404.5224		DEFERRED COMPENSATION			\$ 2,304	
9404.5229		BENEFITS BUCKET			\$ 59,280	
9408.5101		REGULAR SALARIES			\$ 81,824	
9408.5201		INDUSTRIAL INSURANCE			\$ 3,079	
9408.5202		SOCIAL SECURITY			\$ 6,260	
9408.5203		PERS			\$ 9,734	
9408.5209		WA STATE FAM & MED LEAVE			\$ 120	
9408.5224		DEFERRED COMPENSATION			\$ 818	
9408.5229		BENEFITS BUCKET			\$ 25,932	
9404.5497		REGISTRATION & TUITION			\$ 100,000	
9404.5351		SMALL TOOLS & EQUIPMENT			\$ 50,000	
9404.5351		SMALL TOOLS & EQUIPMENT			\$ 130,000	
9408.5418.01		CONTRACT MEDICAL			\$ 122,500	
9251.3130.10	SALES TAX			\$ 859,808		
			\$ -	\$ 859,808	\$ 859,808	\$ -
Sheriff			Stop Grant			
			Amount Requested			
9405.3330.16588	DOJ-VIOLENCE AGAINST WOMEN			\$ 13,517		
9405.5351		SMALL TOOLS & EQUIPMENT			\$ 13,517	
			\$ -	\$ 13,517	\$ 13,517	\$ -
Superior Court			Q1 Budget Reclasses			
			Amount Requested			
9053.5419		OTHER PROFESSIONAL SERVICES			\$ (12,000)	
9053.5919		OTHER I/F PROFESSIONAL SERVICES			\$ 12,000	
9052.5419		OTHER PROFESSIONAL SERVICES			\$ (117,500)	
9052.4970.1071	TRANSFER IN			\$ (117,500)		
			\$ -	\$ (117,500)	\$ (117,500)	\$ -
Superior Court			Restore Partial Budget Reduction			
			Amount Requested			
9051.5101		REGULAR SALARIES			\$ 47,579	
9051.5201		INDUSTRIAL INSURANCE			\$ 541	
9051.5202		SOCIAL SECURITY			\$ 3,640	
9051.5203		PERS RETIREMENT			\$ 5,660	
9051.5209		WA STATE FAM & MED LEAVE			\$ 70	
9051.5229		BENEFITS BUCKET			\$ 9,049	
9051.5311		OFFICE/OPERATING SUPPLIES			\$ 1,000	
9051.5351		SMALL TOOLS & EQUIPMENT			\$ 1,500	
9051.5419		OTHER PROFESSIONAL SERVICES			\$ 23,600	
9251.3130.10	SALES TAX			\$ 92,639		
			\$ -	\$ 92,639	\$ 92,639	\$ -
Treasurer			Restore Partial Budget Reduction			
			Amount Requested			
9181.5311		OFFICE/OPERATING SUPPLIES			\$ 7,000	
9181.5497		REGISTRATION & TUITION			\$ 3,000	
9251.3130.10	SALES TAX			\$ 10,000		
			\$ -	\$ 10,000	\$ 10,000	\$ -
TOTAL GENERAL FUND			\$ -	\$ 2,406,594	\$ 2,547,986	\$ (141,392)

1st Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
OTHER FUNDS						
Benefit Fund		Correct Benefit Contribution per Position		Amount Requested		
5061.3480.96 5061.5413	EE MED COSTS CONTRIBUTION	MEDICAL, DENTAL & HOSPITAL		\$ 277,616	\$ 277,616	
			\$ -	\$ 277,616	\$ 277,616	\$ -
BOCC Policy Group		Reappropriate Budget From 2020		Amount Requested		
1281.5499 1281.5081		OTHER ENDING FUND BALANCE			\$ 30,000	\$ (30,000)
			\$ -	\$ -	\$ 30,000	\$ (30,000)
Community Development		Accounting Correction - Remove KNAT Extra Help Benefit Bucket Charge		Amount Requested		
1671.5229 1671.5081		BENEFITS BUCKET ENDING FUND BALANCE			\$ (6,787)	\$ 6,787
			\$ -	\$ -	\$ (6,787)	\$ 6,787
Community Development		US Archives Imaging Project Funding		Amount Requested		
1681.5109 1681.5201 1681.5202 1681.5419 1681.5419 1681.5081		EXTRA HELP INDUSTRIAL INSURANCE SOCIAL SECURITY OTHER PROFESSIONAL SERVICES OTHER PROFESSIONAL SERVICES ENDING FUND BALANCE			\$ (26,187) \$ (455) \$ (2,003) \$ 28,645 \$ 45,000	\$ (45,000)
			\$ -	\$ -	\$ 45,000	\$ (45,000)
Community Development		Reinstate Term-Limited Construction Inspector 2 Position		Amount Requested		
1685.5101 1685.5201 1685.5202 1685.5203 1685.5209 1685.5229 1681.5081		REGULAR SALARIES INDUSTRIAL INSURANCE SOCIAL SECURITY PERS RETIREMENT WA STATE FAM & MED LEAVE BENEFITS BUCKET ENDING FUND BALANCE			\$ 61,859 \$ 812 \$ 4,732 \$ 7,359 \$ 91 \$ 13,574	\$ (88,427)
			\$ -	\$ -	\$ 88,427	\$ (88,427)
COVID-19 Response Fund		American Rescue Plan Act of 2021 - Recognize New Revenue		Amount Requested		
1653.3310.XXXX 1653.5499 1651.5081	COVID RELIEF FUND LOCAL GOV	OTHER ENDING FUND BALANCE		\$ 26,500,000	\$ 5,000,000	\$ 21,500,000
			\$ -	\$ 26,500,000	\$ 5,000,000	\$ 21,500,000
Elections Services		New Position - Program Specialist		Amount Requested		
5151.5101 5151.5201 5151.5202 5151.5203 5151.5209 5151.5229 5152.5101 5152.5201 5152.5202 5152.5203 5152.5209 5152.5229 5151.3410.45 5152.3410.46 5152.3490.86		REGULAR SALARIES INDUSTRIAL INSURANCE SOCIAL SECURITY PERS RETIREMENT WA STATE FAM & MED LEAVE BENEFITS BUCKET REGULAR SALARIES INDUSTRIAL INSURANCE SOCIAL SECURITY PERS RETIREMENT WA STATE FAM & MED LEAVE BENEFITS BUCKET ELECTION SERVICES - DISTRICTS REGISTRATION FEES - DISTRICTS REGISTRATION FEES - COUNTY			\$ 24,897 \$ 406 \$ 1,905 \$ 2,962 \$ 37 \$ 6,787 \$ 24,897 \$ 406 \$ 1,905 \$ 2,962 \$ 37 \$ 6,787 \$ 36,994 \$ 12,138 \$ 24,856	
			\$ -	\$ 73,988	\$ 73,988	\$ -
Human Services		Restore Partial Budget Reduction		Amount Requested		
1621.4970.9701 1621.5499	TRANSFER IN	OTHER		\$ 7,941	\$ 7,941	
			\$ -	\$ 7,941	\$ 7,941	\$ -

1st Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
Human Services		Restore Partial Budget Reduction	Amount Requested			
1132.5101		REGULAR SALARIES			\$ 42,697	
1132.5201		INDUSTRIAL INSURANCE			\$ 609	
1132.5202		SOCIAL SECURITY			\$ 3,266	
1132.5203		PERS RETIREMENT			\$ 5,079	
1132.5209		WA STATE FAM & MED LEAVE			\$ 63	
1132.5229		BENEFITS BUCKET			\$ 10,180	
1132.5419		OTHER PROFESSIONAL SERVICES			\$ (61,894)	
			\$ -	\$ -	\$ -	\$ -
Human Services		Drug Court MH/SA/TC Sales Tax Award	Amount Requested			
1071.6971.9052		TRANSFER OUT			\$ (117,500)	
1071.5415		MANAGEMENT CONSULTING			\$ 117,500	
			\$ -	\$ -	\$ -	\$ -
Human Services		Housing Affordability Grants - COVID-19 Response	Amount Requested			
1132.3310.21019	COVID RELIEF FUND LOCAL GOVT			\$ 8,185,000		
1132.3340.0420	DEPT OF COMMERCE			\$ 6,970,000		
1132.3340.0460	DEPT OF SOCIAL HEALTH SERVICES			\$ 8,200,000		
1132.5419	OTHER PROFESSIONAL SERVICES				\$ 23,355,000	
			\$ -	\$ 23,355,000	\$ 23,355,000	\$ -
Human Services		Community Development Block Grant - COVID-19 Response	Amount Requested			
1645.3310.14218	COMM PLANNING/DEV BLOCK GRANT			\$ 1,100,000		
1645.5419	OTHER PROFESSIONAL SERVICES				\$ 1,100,000	
			\$ -	\$ 1,100,000	\$ 1,100,000	\$ -
Information Services		Restore Partial Budget Reduction	Amount Requested			
5161.5101		REGULAR SALARIES			\$ 39,187	
5161.5201		INDUSTRIAL INSURANCE			\$ 609	
5161.5202		SOCIAL SECURITY			\$ 2,998	
5161.5203		PERS RETIREMENT			\$ 4,662	
5161.5209		WA STATE FAM & MED LEAVE			\$ 57	
5161.5229		BENEFITS BUCKET			\$ 10,181	
5161.5081		ENDING FUND BALANCE				\$ (57,694)
			\$ -	\$ -	\$ 57,694	\$ (57,694)
Information Services		Workday Project Funding - Organization Change & Training	Amount Requested			
5168.4970.9251	TRANSFER IN			\$ 136,000		
5168.5101		REGULAR SALARIES			\$ 44,678	
5168.5201		INDUSTRIAL INSURANCE			\$ 812	
5168.5202		SOCIAL SECURITY			\$ 3,418	
5168.5203		PERS RETIREMENT			\$ 5,315	
5168.5209		WA STATE FAM & MED LEAVE			\$ 66	
5168.5229		BENEFITS BUCKET			\$ 8,958	
5161.5081		ENDING FUND BALANCE				\$ 72,753
			\$ -	\$ 136,000	\$ 63,247	\$ 72,753
Kitsap County Fair		Kitsap Fair and Stampede Association	Amount Requested			
1331.6971.9502		TRANSFER OUT			\$ 50,000	
1331.5081		FUND BALANCE				\$ (50,000)
			\$ -	\$ -	\$ 50,000	\$ (50,000)
Kitsap County Stadium		Reappropriate Budget From 2020	Amount Requested			
1321.5419		OTHER PROFESSIONAL SERVICES			\$ 9,931	
1321.5081		ENDING FUND BALANCE				\$ (9,931)
			\$ -	\$ -	\$ 9,931	\$ (9,931)
Public Works - Roads		Accounting Correction - Unfund Vacant Position	Amount Requested			
1015.5101		REGULAR SALARIES			\$ (67,392)	
1015.5201		INDUSTRIAL INSURANCE			\$ (812)	
1015.5202		SOCIAL SECURITY			\$ (5,155)	
1015.5203		PERS RETIREMENT			\$ (8,017)	
1015.5209		DEFERRED COMPENSATION			\$ (99)	
1015.5229		BENEFITS BUCKET			\$ (13,574)	
1011.5081		ENDING FUND BALANCE				\$ 95,049
			\$ -	\$ -	\$ (95,049)	\$ 95,049

1st Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
Public Works - Sewer		Accounting Correction - Unfund Vacant Positions	Amount Requested			
4024.5101		REGULAR SALARIES			\$ (61,859)	
4024.5201		INDUSTRIAL INSURANCE			\$ (2,681)	
4024.5202		SOCIAL SECURITY			\$ (4,732)	
4024.5203		PERS RETIREMENT			\$ (7,359)	
4024.5209		DEFERRED COMPENSATION			\$ (91)	
4024.5229		BENEFITS BUCKET			\$ (13,574)	
4025.5101		REGULAR SALARIES			\$ (40,976)	
4025.5201		INDUSTRIAL INSURANCE			\$ (812)	
4025.5202		SOCIAL SECURITY			\$ (3,135)	
4025.5203		PERS RETIREMENT			\$ (4,875)	
4025.5209		DEFERRED COMPENSATION			\$ (60)	
4025.5229		BENEFITS BUCKET			\$ (13,574)	
4025.5081		ENDING FUND BALANCE				\$ 153,728
			\$ -	\$ -	\$ (153,728)	\$ 153,728
Public Works - Stormwater Capital		Restore Partial Budget Reduction	Amount Requested			
44011.5101.2004		REGULAR SALARIES			\$ 43,259	
44011.5201.2004		INDUSTRIAL INSURANCE			\$ 3,309	
44011.5202.2004		SOCIAL SECURITY			\$ 5,146	
44011.5203.2004		PERS RETIREMENT			\$ 2,041	
44011.5224.2004		DEFERRED COMPENSATION			\$ 2,340	
44011.5229.2004		BENEFITS BUCKET			\$ 9,789	
44011.5081		ENDING FUND BALANCE				\$ (65,884)
			\$ -	\$ -	\$ 65,884	\$ (65,884)
Public Works - Sewer Construction		Sewer Trust Loan Payment	Amount Requested			
4025.6971.410100		TRANSFER OUT			\$ 151,570	
4025.5081		ENDING FUND BALANCE				\$ (151,570)
410100.4970.4025	TRANSFER IN			\$ 151,570		
410100.5081		ENDING FUND BALANCE			\$ 151,570	
			\$ -	\$ 151,570	\$ 303,140	\$ (151,570)
Risk Management		Training Support Allocation	Amount Requested			
5141.5101		REGULAR SALARIES			\$ (4,892)	
5141.5201		INDUSTRIAL INSURANCE			\$ (81)	
5141.5202		SOCIAL SECURITY			\$ (374)	
5141.5203		PERS RETIREMENT			\$ (582)	
5141.5209		WA STATE FAM & MED LEAVE			\$ (7)	
5141.5299		SAL/BENE ATTRITION BUDGET			\$ 178	
5141.5101		REGULAR SALARIES			\$ (10,700)	
5141.5201		INDUSTRIAL INSURANCE			\$ (162)	
5141.5202		SOCIAL SECURITY			\$ (819)	
5141.5203		PERS RETIREMENT			\$ (1,273)	
5141.5209		WA STATE FAM & MED LEAVE			\$ (16)	
5141.5229		BENEFITS BUCKET			\$ (2,715)	
5141.5299		SAL/BENE ATTRITION BUDGET			\$ 389	
5141.5081		ENDING FUND BALANCE				\$ 21,054
			\$ -	\$ -	\$ (21,054)	\$ 21,054
Risk Management		Increase County Claims Budget	Amount Requested			
5141.5467.50		INSURANCE CLAIMS			\$ 1,000,000	
5141.5081		ENDING FUND BALANCE				\$ (1,000,000)
			\$ -	\$ -	\$ 1,000,000	\$ (1,000,000)
Risk Management		Project Funding	Amount Requested			
5141.5352		COMPUTER SOFTWARE			\$ 125,000	
5141.5483		REPAIRS & MAINT-EQUIPMENT			\$ 100,000	
5141.5419		OTHER PROFESSIONAL SERVICES			\$ 25,000	
5141.5081		ENDING FUND BALANCE				\$ (250,000)
			\$ -	\$ -	\$ 250,000	\$ (250,000)
Risk Management		Accounting Correction	Amount Requested			
5141.6971.9251		TRANSFER OUT			\$ 30,515	
5141.5081		ENDING FUND BALANCE				\$ (30,515)
			\$ -	\$ -	\$ 30,515	\$ (30,515)

1st Quarter 2021 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
Sheriff	DOJ Grant Adjustments		Amount Requested			
1521.3310.16738	COPS-BJA-ED BYRNE MEM JAG			\$ 35,915		
1521.5642		OTHER MACHINERY & EQUIPMENT			\$ 35,915	
1521.3310.16034	CORONAVIRUS EMERG SUPP FD PR			\$ 5,783		
1521.5311		OFFICE SUPPLIES			\$ 5,783	
1521.3310.16738	COPS-BJA-ED BYRNE MEM JAG			\$ 35,279		
1521.5205		CLOTHING ALLOWANCE			\$ 35,279	
1521.3310.16738	COPS-BJA-ED BYRNE MEM JAG			\$ 10,766		
1521.5205		CLOTHING ALLOWANCE			\$ 10,766	
			\$ -	\$ 87,743	\$ 87,743	\$ -
TOTAL OTHER FUNDS			\$ -	\$ 51,689,858	\$ 31,619,508	\$ 20,070,350
GRAND TOTAL			\$ -	\$ 54,096,452	\$ 34,167,494	\$ 19,928,958

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>
Human Services	P43
Superior Court	B10
District Court	C22
District Court	C24
District Court	C37
Prosecutor	D69
Prosecutor	D60
Prosecutor	DA7
Clerk	E46
Facilities	F84
Information Services	FB4
Assessor	G06
Auditor	H32
Community Development	K31
Sheriff	L24
Sheriff	L53
Sheriff	L92
Sheriff	M14
Sheriff	M83
Sheriff	MD2
Juvenile	N09
Juvenile	N13
Human Resources	P04
Public Works	V12