

RESOLUTION 078 -2015

RESOLUTION AMENDING THE 2015 ANNUAL BUDGET

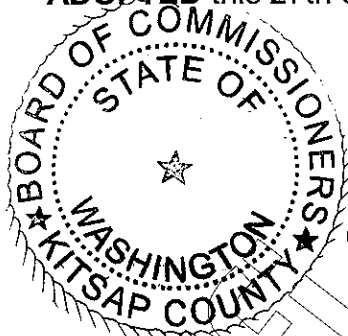
WHERE AS, by Resolution 195-2014 the Board of County Commissioners adopted the annual budget of the County for 2015; and,

WHERE AS, Kitsap County Budget Policies as adopted by Resolution 214-2002 require amendment of the budget quarterly; and,

WHERE AS, certain changes in the County's financial circumstances have been identified during the first quarter of the year which require inclusion in the 2015 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 2015, as presented on this date, is amended to the department/office and/or fund levels listed in Attachment A.

ADOPTED this 27th day of April 2015.



BOARD OF COUNTY COMMISSIONERS
KITSAP COUNTY, WASHINGTON

Robert Gelder
ROBERT GELDER, Chair

Charlotte Garrido
CHARLOTTE GARRIDO, Commissioner

Edward Wolf
EDWARD WOLF, Commissioner

ATTEST:

Dana Daniels
Dana Daniels, Clerk of the Board

1st Quarter 2015 Supplemental Budget Information - Attachment A

		2015			
Brief Description Of Change		Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
Department	Revenue Expenditures				
General Fund					
Establish Estimated Fund Balances/One-Time Adjustments					
General Fund	Beginning Fund Balance	\$ 19,959,267			
GA&O 9251.3081	Building Repair and Replacement			\$ 59,067	
GA&O 9251.6970.5051	Transfer to Parks Capital Improvement Fund			\$ 268,000	
GA&O 9251.6970.3821	Department of Community Development			\$ 378,993	
GA&O 9251.6970.16812	Department of Community Development			\$ (10,771)	
GA&O 9258.6971.16812	Small Computer Equipment			\$ 63,750	
GA&O 9251.5353	Other Professional Services			\$ 25,500	
GA&O 9251.5419	Other Professional Services			\$ 15,000	
GA&O 9251.5419	Other Professional Serv. (Clerk Scanning)			\$ 100,000	
Clerk 9091.5961	Insurance Rates			\$ (7,369)	
Clerk 9092.5961	Insurance Rates			\$ (433)	
Clerk 9094.5961	Insurance Rates			\$ (346)	
Clerk 9095.5961	Insurance Rates			\$ (866)	
Clerk 9096.5961	Insurance Rates			\$ (89)	
Personnel 9504.5109	Labor Analyst - Extra Help			\$ 46,400	
Parks 9507.5642	Other Machinery & Equipment			\$ 23,000	
Parks 9508.5481	Repairs & Maint - Buildings			\$ 7,500	
Parks 9508.5482	Repairs & Maint - Improvements			\$ 5,000	
Parks 9508.5483	Repairs & Maint - Equipment			\$ 2,000	
Parks 9509.5481	Repairs & Maint - Buildings			\$ 16,000	
Parks 9509.5042	Other Machinery & Equipment			\$ 81,391	
Parks 9502.5961	Insurance Rates			\$ (950)	
Sheriff 9402.5352	Computer Software			\$ 4,236	
Sheriff 9402.5353	Small Computer Equipment			\$ 10,750	
Sheriff 9405.5351	Small Tools and Equipment			\$ 26,247	
Sheriff 9405.5352	Computer Software			\$ 8,348	
Sheriff 9403.5642	Other Machinery & Equipment			\$ 15,384	
Sheriff 9403.5643	Vehicles			\$ 87,906	
Jail 9411.5642	Other Machinery & Equipment			\$ 44,038	
GA&O 9251.5081	Ending Fund Balance				\$ 18,694,941
		\$ 19,959,267	\$ -	\$ 1,264,326	\$ 18,694,941
Homeland Security Grant					
Sheriff 9406.3310.97056	Homeland Security - Washington State Patrol. Port Security		\$ 90,000		
Sheriff 9406.5351	Small Tools & Equipment			\$ 90,000	
		\$ -	\$ 90,000	\$ 90,000	\$ -
Mental Health Treatment Tax					
Juvenile 9423.4970.1071	Transfer In		\$ 6,500		
Juvenile 9423.5352	Computer Software			\$ 6,500	
		\$ -	\$ 6,500	\$ 6,500	\$ -
Administrative Office of the Courts Grant					
Juvenile 9421.3380.27	Juvenile Services		\$ 2,800		
Juvenile 9421.5353	Small Computer Equipment			\$ 2,800	
		\$ -	\$ 2,800	\$ 2,800	\$ -
Establish Budget for Human Rights Program					
Board of County Commissioners 9012.3480.86	Registration Fees		\$ 8,780		
Board of County Commissioners 9012.5497	Registration and Tuition			\$ 1,065	
Board of County Commissioners 9012.5499	Other			\$ 7,715	
		\$ -	\$ 8,780	\$ 8,780	\$ -
Total General Fund		\$ 19,959,267	\$ 108,080	\$ 1,372,406	\$ 18,694,941
Other Funds					
Mental Health Treatment Tax					
Human Services 1071.6971.9423	Transfer Out to Juvenile Court Services			\$ 6,500	
Human Services 1071.3130.14	Mental Health Tax		\$ 6,500		
		\$ -	\$ 6,500	\$ 6,500	\$ -
Hazardous Materials Grant					
Department of Emergency Management 1041.3330.20703	Hazardous Materials Emergency Preparedness Grant		\$ 8,000		
Department of Emergency Management 1041.5499	Other Expenses			\$ 8,000	
		\$ -	\$ 8,000	\$ 8,000	\$ -
Light Detection and Ranging Grant					
Department of Emergency Management 1061.3310.15808	Geological Surv. - Research & Development, Acquisition		\$ (114,390)		
Department of Emergency Management 1061.3340.230	Geological Survey - Department of Natural Resources		\$ 773,287		
Department of Emergency Management 1061.3380.90	Other Inter-Govt Services		\$ 129,989		
Department of Emergency Management 1061.5419	Other Professional Services			\$ 788,886	
		\$ -	\$ 788,886	\$ 788,886	\$ -
Risk Management Reallocation					
Administration Services 5142.5081	Ending Fund Balance				\$ (68,845)
Administration Services 5142.9919	Other I/F Professional Services			\$ 68,845	
		\$ -	\$ -	\$ 68,845	\$ (68,845)
PEG Fund - Kiosk Purchase					
Information Services 1791.3081	Beginning Fund Balance	\$ 17,266			
Information Services 1791.5641	Computer Equipment			\$ 17,266	
		\$ 17,266	\$ -	\$ 17,266	\$ -

1st Quarter 2015 Supplemental Budget Information - Attachment A

Department	Brief Description Of Change	2015			
		Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
	Building Repair & Replacement				
Building Repair and Replacement 5051.4970.9251 5051.5481	Transfer In from the General Fund Repairs & Maintenance - Buildings		\$ 59,087	\$ 59,087	
		\$ -	\$ 59,087	\$ 59,087	\$ -
	Building Repair and Replacement Fund Correction				
Building Repair and Replacement 5051.5101 5051.5109 5051.5201 5051.5202 5051.5203 5051.5299 5051.5081	Salaries Extra Help Industrial Insurance Social Security PERS Retirement Benefit Bucket Ending Fund Balance			\$ (45,852) \$ (1,513) \$ (3,748) \$ (4,389) \$ (5,283) \$ (11,405)	\$ 82,180
		\$ -	\$ -	\$ (82,180)	\$ 82,180
	Change in Accounting Structure-Benefit Bucket Fund				
Administrative Services 5061.3081 5061.3480.95 5061.3480.96 5061.5101 5061.5109 5061.5201 5061.5202 5061.5203 5061.5229 5061.5413 5061.5419 5061.5225 5061.5481 5061.5081	Beginning Fund Balance Employee Benefits Medical Contribution Salaries Extra Help Industrial Insurance Social Security PERS Retirement Benefit Bucket Medical, Dental, & Hospital Other Professional Services Waive Medical Benefits Stop Loss Insurance Ending Fund Balance	\$ 4,773,473	\$ 13,484,948 \$ 1,749,504	\$ 45,852 \$ 11,513 \$ 3,748 \$ 4,389 \$ 5,283 \$ 11,405 \$ 14,789,644 \$ 3,240,743 \$ 131,790 \$ 840,084	\$ 2,903,474
		\$ 4,773,473	\$ 15,214,452	\$ 17,084,451	\$ 2,903,474
	Updated Capital Plan for Road Construction				
Public Works 102100.3081 102100.5670	Beginning Fund Balance Construction of Infrastructure	\$ 3,847,000		\$ 3,847,000	
		\$ 3,847,000	\$ -	\$ 3,847,000	\$ -
	Community Development Addressing Positions				
Community Development 18812.4970.9251 18812.5101 18812.5202 18812.5203 18812.5229 18812.5419 18812.5419 18812.5311	Transfer In the General Fund Regular Salaries Social Security PERS Retirement Benefits Bucket Other Professional Services (Environ. Impact Study) Other Professional Services (Comp Plan) Office/Operating Supplies (Addressing)		\$ 376,993	\$ 48,484 \$ 3,708 \$ 5,331 \$ 14,480 \$ 100,000 \$ 100,000 \$ 105,000	
		\$ -	\$ 376,993	\$ 376,993	\$ -
	Firearm Replacement				
Sheriff 1521.3310.16738 1521.5351	United States Department of Justice Grant Small Tools and Equipment		\$ 25,266	\$ 25,266	
		\$ -	\$ 25,266	\$ 25,266	\$ -
	Real Estate Excise Tax				
Administration Services 1311.6970.3921 1311.5081	Transfer to Parks Project Improvement Fund Ending Fund Balance			\$ 670,000	\$ (670,000)
		\$ -	\$ -	\$ 670,000	\$ (670,000)
	Conservation Futures				
Administration Services 1291.6970.3921 1291.5081	Transfer to Parks Project Improvement Fund Ending Fund Balance			\$ 215,000	\$ (215,000)
		\$ -	\$ -	\$ 215,000	\$ (215,000)
	Parks Capital Improvement Fund				
Parks 3821.4971.9251 3821.4971.1311 3821.4971.1291 3821.5850 3821.5930 3821.5481 3821.5610	Transfer in From General Fund Transfer in From Real Estate Excise Tax Transfer in From Conservation Futures Construction of Fixed Assets Other Improvements Repairs and Maintenance - Buildings Land		\$ 268,000 \$ 670,000 \$ 215,000	\$ 755,000 \$ 108,000 \$ 75,000 \$ 215,000	
		\$ -	\$ 1,153,000	\$ 1,153,000	\$ -
	Risk Management Rates Discrepancy				
Community Development 16811.5961 16812.5861 16811.5961 16811.5811 16811.5497 16818.5497 16812.4970.9258	Insurance Services Insurance Services Insurance Services Office/Operating Supplies Registration and Tuition Registration and Tuition Transfer In From the General Fund			\$ (10,053) \$ (10,771) \$ (3,112) \$ 5,053 \$ 5,000 \$ 3,112	
		\$ -	\$ (10,771)	\$ (10,771)	\$ -
Total Other Fund		\$ 8,637,739	\$ 17,621,413	\$ 24,227,333	\$ 2,031,819
Grand Total		\$ 28,597,006	\$ 17,729,493	\$ 25,599,739	\$ 20,726,760