

RESOLUTION 088 -2018

RESOLUTION AMENDING THE 2018 ANNUAL BUDGET

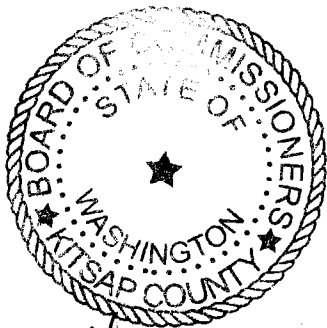
WHEREAS, by Resolution 231-2017 the Board of County Commissioners adopted the annual budget of the County for 2018; and,

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 2018 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 2018, as presented on this date, is amended to the department/office and/or fund levels listed in Attachment A.

ADOPTED this 23rd day of April 2018.



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

Robert Gelder

ROBERT GELDER, Chair

Edward E. Wolfe

EDWARD E. WOLFE, Commissioner

NOT PRESENT

CHARLOTTE GARRIDO, Commissioner

ATTEST: *Dana Daniels*
Dana Daniels

Dana Daniels, Clerk of the Board

1st Quarter 2018 Supplemental Budget Information - Attachment A

		2018				
Department	Brief Description Of Change		Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
	Revenue	Expenditures				
General Fund						
2018 One Time Money Request						
General Admin & Operations						
BR&R	9251.6971.5051	Operating Transfer Out - 5051			\$ 200,000	
DCD: General Fund	9220.6971.16710	Operating Transfer Out - 16710			\$ 50,000	
Human Resources	9601.5419	Other Professional Services			\$ 60,750	
Human Services	9701.6971.1833	Operating Transfer Out - 1833			\$ 600	
Human Services	9701.6971.1871	Operating Transfer Out - 1871			\$ 32,539	
Human Services	9701.6971.19131	Operating Transfer Out - 19131			\$ 6,244	
Parks	9508.5482	Repairs & Maintenance			\$ 14,500	
Parks	9509.5482	Repairs & Maintenance			\$ 15,000	
Sheriff	9401.5642	Other Machinery & Equipment			\$ 113,150	
Sheriff	9403.5642	Other Machinery & Equipment			\$ 76,000	
Sheriff	9404.5351	Small Tools & Equipment			\$ 60,500	
Sheriff	9405.5351	Small Tools & Equipment			\$ 25,000	
Sheriff	9405.5642	Other Machinery & Equipment			\$ 60,000	
Sheriff	9408.5205	Clothing Allowance			\$ 2,500	
Sheriff	9408.5205	Clothing Allowance			\$ 20,000	
GA&O	9251.5081	Ending Fund Balance				\$ (736,783)
			\$ -	\$ -	\$ 736,783	\$ (736,783)
2018 Election Services Funding						
Auditor						
	9251.5081	Ending Fund Balance				\$ (300,000)
	9251.5999	Other I/F Services			\$ 300,000	
			\$ -	\$ -	\$ 300,000	\$ (300,000)
Staff Reorganization						
Auditor						
	9165.5101	Salaries			\$ 13,309	
	9165.5351	Small Tools and Equipment			\$ (4,309)	
	9165.5431	Mileage			\$ (1,000)	
	9165.5432	Travel			\$ (5,000)	
	9165.5497	Registration & Tuition			\$ (3,000)	
			\$ -	\$ -	\$ -	\$ -
Computer Purchase Funding						
DCD: General Fund						
	9220.6971.5164	Operating Transfer Out - 5164			\$ 2,567	
	9220.5353	Small Computer Equipment			\$ (2,567)	
			\$ -	\$ -	\$ -	\$ -
Consulting Assistance for Cable Franchise Renegotiations						
GA&O						
	9251.5419	Other Professional Services			\$ 32,600	
	9251.5081	Ending Fund Balance				\$ (32,600)
			\$ -	\$ -	\$ 32,600	\$ (32,600)
Courthouse Campus Feasibility and Space Needs Assessment						
GA&O						
	9251.5419	Other Professional Services			\$ 358,380	
	9251.5081	Ending Fund Balance				\$ (358,380)
			\$ -	\$ -	\$ 358,380	\$ (358,380)
Contract Ended for High Intensity Drug Traffic Area Funds						
Juvenile						
	9423.3330.95001	WSP-HIDTA Marijuana Eradicator		\$ (40,000)		
	9423.5419	Other Professional Services			\$ (40,000)	
			\$ -	\$ (40,000)	\$ (40,000)	\$ -
Contract for Food Services at Recovery Center						
Juvenile						
	9422.3490.19	Other General Govt Services		\$ 58,900		
	9422.5312	Kitchen Supplies			\$ 58,900	
			\$ -	\$ 58,900	\$ 58,900	\$ -
Increase in Mental Health Substance Abuse Tax Award						
Juvenile						
	9423.4970.1071	Transfer In		\$ 500		
	9423.5351	Small Tools & Equipment			\$ 500	
			\$ -	\$ 500	\$ 500	\$ -
Fair Advertising Fees - Account Distribution Correction						
Parks						
	9502.3470.46	Advertising Fees		\$ (90,000)		
	9502.4970.1331	Transfer In		\$ 90,000		
			\$ -	\$ -	\$ -	\$ -
Commercially Sexually Exploited Children Grant						
Prosecutor						
	9081.3340.0460	DSHS Dept of Social Health S		\$ 14,007		
	9081.5499	Other			\$ 14,007	
			\$ -	\$ 14,007	\$ 14,007	\$ -

1st Quarter 2018 Supplemental Budget Information - Attachment A

Department	Brief Description Of Change		2018			
			Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
Public Defense	Public Defense Funding - Post Closure of Separate Fund					
9251.3081	Beginning Fund Balance		\$ 101,500			
9111.3360.0128	Public Defense Services			\$ 211,701		
9111.5101		Regular Salaries			\$ 143,225	
9111.5103		Longevity Pay			\$ 4,123	
9111.5201		Industrial Insurance			\$ 1,500	
9111.5202		Social Security			\$ 11,272	
9111.5203		PERS Retirement			\$ 18,448	
9111.5229		Benefit Bucket			\$ 20,213	
9111.5419		Other Professional Services			\$ 27,200	
9111.5422		Cellular Telephones			\$ 1,600	
9111.5451		Operating Rentals/Leases			\$ 8,400	
9111.5492		Dues/Subscriptions			\$ 156	
9251.5081		Ending Fund Balance				\$ 77,064
			\$ 101,500	\$ 211,701	\$ 236,137	\$ 77,064
Public Defense	Public Defense Personnel Reorganization					
9111.5101		Regular Salaries			\$ 49,567	
9111.5201		Industrial Insurance			\$ 857	
9111.5202		Social Security			\$ 3,792	
9111.5203		PERS Retirement			\$ 6,205	
9111.5229		Benefits Bucket			\$ 11,550	
9111.5311		Office & Operating Supplies			\$ 2,000	
9111.5352		Computer Software			\$ 325	
9111.5353		Computer Equipment			\$ 1,300	
9111.6971.5164		Operating Transfer Out - 5164			\$ 1,000	
9111.5416		Special Legal Services			\$ (76,596)	
			\$ -	\$ -	\$ -	\$ -
Public Defense	District Court Treatment Court Public Defender					
9111.3490.15		Legal Services		\$ 38,334	\$ 38,334	
9111.5416		Special Legal Services			\$ 38,334	
			\$ -	\$ 38,334	\$ 38,334	\$ -
Sheriff	Retro Settlement of 2017 Wages - Deputy Sheriff's Guild					
9402.5101		Regular Salaries			\$ 8,542	
9403.5101		Regular Salaries			\$ 17,083	
9404.5101		Regular Salaries			\$ 168,698	
9405.5101		Regular Salaries			\$ 38,437	
9402.5103		Longevity			\$ 1,082	
9403.5103		Longevity			\$ 2,165	
9404.5103		Longevity			\$ 21,376	
9405.5103		Longevity			\$ 4,870	
9402.5202		Social Security			\$ 653	
9403.5202		Social Security			\$ 1,307	
9404.5202		Social Security			\$ 12,905	
9405.5202		Social Security			\$ 2,940	
9402.5206		Leoff Retirement			\$ 448	
9403.5206		Leoff Retirement			\$ 897	
9404.5206		Leoff Retirement			\$ 8,857	
9405.5206		Leoff Retirement			\$ 2,018	
9251.5081		Ending Fund Balance				\$ (292,278)
			\$ -	\$ -	\$ 292,278	\$ (292,278)
Total General Fund			\$ 101,500	\$ 283,442	\$ 2,027,919	\$ (1,642,977)
Other Funds	Commute Trip Reduction - Charging Station					
Administrative Services	1891.5642	Other Machinery & Equipment			\$ 16,056	
	1891.5081	Ending Fund Balance				\$ (16,056)
			\$ -	\$ -	\$ 16,056	\$ (16,056)
Auditor	Software License and Support Renewal					
	1111.5081	Ending Fund Balance				\$ (52,500)
	1111.5352	Computer Software			\$ 52,500	
			\$ -	\$ -	\$ 52,500	\$ (52,500)
Conservation Futures	Purchase of Timber's Edge Property					
	1291.5610	Land			\$ 437,200	
	1291.5081	Ending Fund Balance				\$ (437,200)
			\$ -	\$ -	\$ 437,200	\$ (437,200)

1st Quarter 2018 Supplemental Budget Information - Attachment A

		2018			
Department	Brief Description Of Change	Beginning	Revenue	Expense	Ending
		Fund Balance	Amount	Amount	Fund Balance
BR&R		BR&R Capital Project Budget Appropriation			
	Beginning Fund Balance	\$ 300,000			
	Operating Transfer In - 9251		\$ 200,000		
	Office Supplies			\$ 10,000	
	Repairs & Maint: Equipment			\$ 340,000	
	Ending Fund Balance				\$ 150,000
		\$ 300,000	\$ 200,000	\$ 350,000	\$ 150,000
Auditor		2018 Election Services Funding			
	Election Services		\$ 300,000		
	Ending Fund Balance				\$ 300,000
		\$ -	\$ 300,000	\$ -	\$ 300,000
DCD: Fees		Extra Help Request - Building Inspection & Plan Review			
	Extra Help			\$ 20,000	
	Ending Fund Balance				\$ (20,000)
		\$ -	\$ -	\$ 20,000	\$ (20,000)
DCD: Fees		Overtime Request - Building Inspection & Plan Review			
	Overtime Pay			\$ 25,000	
	Ending Fund Balance				\$ (25,000)
		\$ -	\$ -	\$ 25,000	\$ (25,000)
DCD: Fees		Plan Review Contract - West Coast Code Consultants			
	Other Professional Services			\$ 45,000	
	Ending Fund Balance				\$ (45,000)
		\$ -	\$ -	\$ 45,000	\$ (45,000)
DCD: Fees		Plan Review Contract - PCS Structural Solutions			
	Other Professional Services			\$ 41,700	
	Ending Fund Balance				\$ (41,700)
		\$ -	\$ -	\$ 41,700	\$ (41,700)
DCD: Fees		SmartGov Electronic Plan Review Annual Subscription			
	Other Professional Services			\$ 55,900	
	Ending Fund Balance				\$ (55,900)
		\$ -	\$ -	\$ 55,900	\$ (55,900)
DCD: Fees		Computer Purchase Funding			
	Operating Transfer Out - 5164			\$ 12,832	
	Ending Fund Balance				\$ (12,832)
		\$ -	\$ -	\$ 12,832	\$ (12,832)
DCD: Grants		WA State Recreation & Conservation Office Grant			
	RCO (Recreation & Conservation)		\$ 20,000		
	Other			\$ 20,000	
		\$ -	\$ 20,000	\$ 20,000	\$ -
DCD: Engineering		Computer Purchase Funding			
	Operating Transfer Out - 5164			\$ 3,850	
	Ending Fund Balance				\$ (3,850)
		\$ -	\$ -	\$ 3,850	\$ (3,850)
Employer Benefits Fund		Public Defense Interfund Funding Increase			
	Employee Benefits		\$ 11,550		
	Ending Fund Balance				\$ 11,550
		\$ -	\$ 11,550	\$ -	\$ 11,550
Human Services		Increase in Mental Health Substance Abuse Tax Award			
	Miscellaneous Intergov't Service			\$ (500)	
	Operating Transfer Out - 9423			\$ 500	
		\$ -	\$ -	\$ -	\$ -
Human Services		IS Interfund Rate Subsidy			
	Operating Transfer In - 9701		\$ 600		
	Other Misc Revenue		\$ (600)		
		\$ -	\$ -	\$ -	\$ -

1st Quarter 2018 Supplemental Budget Information - Attachment A

Department	Brief Description Of Change		2018			
			Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
	16811.5081	Ending Fund Balance				\$ (1,059)
	16816.5996	Indirect Cost Allocation			\$ 29	
	16816.3690.90	Other Misc Revenue		\$ 29		
	16818.5996	Indirect Cost Allocation			\$ 343	
	16818.3490.32	Engineering Services		\$ 343		
	1791.5996	Indirect Cost Allocation			\$ 45	
	1791.5081	Ending Fund Balance				\$ (45)
	1871.5996	Indirect Cost Allocation			\$ 10,474	
	1871.5415	Management Consulting			\$ (10,474)	
	1891.5996	Indirect Cost Allocation			\$ 42	
	1891.5081	Ending Fund Balance				\$ (42)
	4011.5996	Indirect Cost Allocation			\$ 791	
	4011.5081	Ending Fund Balance				\$ (791)
	4025.5996	Indirect Cost Allocation			\$ 3,439	
	4025.5081	Ending Fund Balance				\$ (3,439)
	4371.5996	Indirect Cost Allocation			\$ 2,151	
	4371.5081	Ending Fund Balance				\$ (2,151)
	44011.5996	Indirect Cost Allocation			\$ 1,764	
	44011.5081	Ending Fund Balance				\$ (1,764)
	5001.5996	Indirect Cost Allocation			\$ 6,127	
	5001.5081	Ending Fund Balance				\$ (6,127)
	5051.5996	Indirect Cost Allocation			\$ 372	
	5051.3081	Beginning Fund Balance	\$ 372			
	5061.5996	Indirect Cost Allocation			\$ 2,483	
	5061.5081	Ending Fund Balance				\$ (2,483)
	5141.5996	Indirect Cost Allocation			\$ 1,007	
	5141.5081	Ending Fund Balance				\$ (1,007)
	5151.5996	Indirect Cost Allocation			\$ 287	
	5151.3410	Election Services		\$ 287		
	5161.5996	Indirect Cost Allocation			\$ 3,507	
	5161.5081	Ending Fund Balance				\$ (3,507)
			\$ 372	\$ 834	\$ 30,141	\$ (28,935)
		Technical Services Computer Purchase Funding				
Information Services	5161.6971.5164	Operating Transfer Out - 5164			\$ 4,522	
	5161.5081	Ending Fund Balance				\$ (4,522)
			\$ -	\$ -	\$ 4,522	\$ (4,522)
		Application Services Computer Purchase Funding				
Information Services	5162.6971.5164	Operating Transfer Out - 5164			\$ 11,530	
	5161.5081	Ending Fund Balance				\$ (11,530)
			\$ -	\$ -	\$ 11,530	\$ (11,530)
		PEAK Computer Purchase Funding				
Information Services	5165.6971.5164	Operating Transfer Out - 5164			\$ 3,250	
	5161.5081	Ending Fund Balance				\$ (3,250)
			\$ -	\$ -	\$ 3,250	\$ (3,250)
		Kitsap 1 Computer Purchase Funding				
Information Services	5166.6971.5164	Operating Transfer Out - 5164			\$ 1,266	
	5161.5081	Ending Fund Balance				\$ (1,266)
			\$ -	\$ -	\$ 1,266	\$ (1,266)
		Computer Fleet Funding				
Information Services	5164.4970.9220	Operating Transfer In - 9220		\$ 2,567		
	5164.4970.16811	Operating Transfer In - 16811		\$ 12,832		
	5164.4970.16818	Operating Transfer In - 16818		\$ 3,850		
	5164.4970.9111	Operating Transfer In - 9111		\$ 1,000		
	5164.4970.5161	Operating Transfer In - 5161		\$ 4,522		
	5164.4970.5162	Operating Transfer In - 5162		\$ 11,530		
	5164.4970.5165	Operating Transfer In - 5165		\$ 3,250		
	5164.4970.5166	Operating Transfer In - 5166		\$ 1,266		
	5164.5353	Small Computer Equipment			\$ 1,000	
	5161.5081	Ending Fund Balance				\$ 39,817
			\$ -	\$ 40,817	\$ 1,000	\$ 39,817
		IS Server Room UPS Revitalization				
Information Services	5161.5483	Repairs & Maintenance: Equip.			\$ 37,870	
	5161.5081	Ending Fund Balance				\$ (37,870)
			\$ -	\$ -	\$ 37,870	\$ (37,870)

1st Quarter 2018 Supplemental Budget Information - Attachment A

Department	Brief Description Of Change		2018			
			Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
Information Services						
IS Telco Server Room UPS Battery Replacement						
5161.5483		Repairs & Maintenance: Equip.			\$ 11,959	
5161.5081		Ending Fund Balance				\$ (11,959)
			\$ -	\$ -	\$ 11,959	\$ (11,959)
Information Services						
Human Services IS Interfund Charge Corrections						
5164.3480.87		IS Fleet Cost Recovery		\$ (176)		
5161.5081		Ending Fund Balance				\$ (176)
5161.3380.90		Other Intergovernmental Svcs.		\$ (22,171)		
5161.3480.81		IS Service Charges		\$ 22,171		
5168.3380.90		Other Intergovernmental Svcs.		\$ (1,636)		
5168.3480.82		IS Revolving Charges		\$ 1,636		
			\$ -	\$ -	\$ -	\$ -
Jail/Juvenile Sales Tax						
Jail/Juvenile Capital Project Budget Appropriation						
1711.5481		Repairs & Maint: Buildings			\$ 60,000	
1711.5483		Repairs & Maint: Equipment			\$ 100,000	
1711.5081		Ending Fund Balance				\$ (160,000)
			\$ -	\$ -	\$ 160,000	\$ (160,000)
Kitsap Nuisance Abatement Fund						
2018 Operating Budget Appropriation						
16710.3081		Beginning Fund Balance	\$ 28,028			
16710.5499		Other			\$ 5,000	
16710.5419		Other Professional Services			\$ 47,276	
16710.5081		Ending Fund Balance				\$ (24,248)
			\$ 28,028	\$ -	\$ 52,276	\$ (24,248)
Kitsap Nuisance Abatement Fund						
2018 General Fund Funding						
16710.4970.9220		Operating Transfer In - 9220		\$ 50,000		
16710.5419		Other Professional Services			\$ 50,000	
			\$ -	\$ 50,000	\$ 50,000	\$ -
Parks						
Forestry - Budget True-up						
1721.5499		Other			\$ (65,500)	
1721.5081		Ending Fund Balance				\$ 65,500
			\$ -	\$ -	\$ (65,500)	\$ 65,500
Parks						
Fair Advertising Fees - Account Distribution Correction						
1331.3670.110		Cont/Don-Sponsorship		\$ 90,000		
1331.6971.9502		Transfer Out			\$ 90,000	
			\$ -	\$ 90,000	\$ 90,000	\$ -
Auditor						
Document Preservation Project						
1121.5081		Ending Fund Balance				\$ (84,023)
1121.5109		Extra Help			\$ 25,000	
1121.6971.16811		Transfer Out			\$ 59,023	
16811.4970.1121		Operating Transfer In - 1121		\$ 59,023		
16811.5419		Other Professional Services			\$ 59,023	
			\$ -	\$ 59,023	\$ 143,046	\$ (84,023)
Parks Capital						
Update 2018 Parks REET 2 Capital Project Budget						
3821.4970.1311		Operating Transfer In - 1311		\$ (170,000)		
3821.5081		Ending Fund Balance				\$ (170,000)
			\$ -	\$ (170,000)	\$ -	\$ (170,000)
Public Defense Funding						
Closure of Fund - Services Moved to General Fund						
1441.3081		Beginning Fund Balance	\$ (101,500)			
1441.3360.0128		Public Defense Services		\$ (211,701)		
1441.5101		Regular Salaries			\$ (143,225)	
1441.5103		Longevity Pay			\$ (4,123)	
1441.5201		Industrial Insurance			\$ (1,500)	
1441.5202		Social Security			\$ (11,272)	
1441.5203		PERS Retirement			\$ (18,448)	
1441.5229		Benefit Bucket			\$ (20,213)	
1441.5419		Other Professional Services			\$ (27,200)	
1441.5422		Cellular Telephones			\$ (1,600)	
1441.5451		Operating Rentals/Leases			\$ (8,400)	
1441.5492		Dues/Subscriptions			\$ (156)	
1441.5081		Ending Fund Balance				\$ (77,064)
			\$ (101,500)	\$ (211,701)	\$ (236,137)	\$ (77,064)

1st Quarter 2018 Supplemental Budget Information - Attachment A

Department	Brief Description Of Change		2018			
			Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
	Sewer Construction Vehicle Purchase					
Public Works	410100.5643	Vehicles			\$ 35,000	\$ (35,000)
	410100.5081	Ending Fund Balance				\$ (35,000)
			\$ -	\$ -	\$ 35,000	\$ (35,000)
	Roads Fund Bay Shore Drive Project Funding Correction					
Public Works	102100.4970.1311	Operating Transfer In - 1311		\$ 250,000		\$ 250,000
	102100.5081	Ending Fund Balance				\$ 250,000
			\$ -	\$ 250,000	\$ -	\$ 250,000
	Sewer Fund Bay Shore Drive Project Funding Correction					
Public Works	410100.4970.131	Operating Transfer In - 1311		\$ 250,000		\$ 250,000
	410100.5081	Ending Fund Balance				\$ 250,000
			\$ -	\$ 250,000	\$ -	\$ 250,000
	Stormwater Fund Bay Shore Drive Project Funding Correction					
Public Works	44111.4970.1311	Operating Transfer In - 1311		\$ (500,000)		\$ (500,000)
	44111.5081	Ending Fund Balance				\$ (500,000)
			\$ -	\$ (500,000)	\$ -	\$ (500,000)
	Public Works Project Funding Correction					
Real Estate Excise Tax Fund	1311.6971.102100	Operating Transfer Out - 102100			\$ 250,000	
	1311.6971.410100	Operating Transfer Out - 410100			\$ 250,000	
	1311.6971.44111	Operating Transfer Out - 44111			\$ (500,000)	
			\$ -	\$ -	\$ -	\$ -
	Update 2018 Parks REET 2 Capital Project Budget					
Real Estate Excise Tax Fund	1311.6971.3821	Operating Transfer Out - 3821			\$ (170,000)	\$ 170,000
	1311.5081	Ending Fund Balance				\$ 170,000
			\$ -	\$ -	\$ (170,000)	\$ 170,000
Total Other Fund			\$ 226,900	\$ 485,523	\$ 1,335,261	\$ (622,838)
Grand Total			\$ 328,400	\$ 768,965	\$ 3,363,180	\$ (2,265,815)