



Meeting Date: July 10, 2017  
 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 2017 Annual Budget

**Recommended Action:** Move the Board adopt a Resolution Amending the 2017 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 second quarter of 2017, increases spending authority in the general fund by \$67,085. It also increases spending authority in other specified funds by \$2,005,143. All expenditure increases are supported by cash balances or increased revenues.

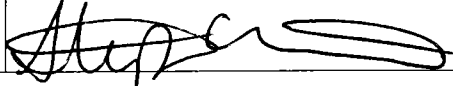
**2nd Quarter Budget Amendment 2017**

***General Fund***

<b>Public Defense</b>	Attorney 2 Compensation Adjustment
<b>Public Defense</b>	After Hours DUI Attorney Services
<b>General Administration &amp; Operations</b>	General Fund Fund Balance Reconciliation
<b>Sheriff</b>	Traffic Safety – DUI Patrol/Distracted Driving
<b>Sheriff</b>	Transfer of Coroner's Portion of MCT Budget
<b>Juvenile Services</b>	Children's Home Society Grant – Parent for Parent Program
<b>Cooperative Extension</b>	Contract Services Increase for 2016 Balance

***Other Funds***

<b>Auditor Elections</b>	Ballot Drop Box in All Communities - SSB 5472
<b>Human Services</b>	Approved Position for Affordable Housing
<b>Cooperative Extension</b>	Contract Services Increase for 2016 Balance
<b>Cooperative Extension</b>	Contract Services Increase for Extra Help
<b>Sheriff</b>	Ed Byrne Grant – Local Solicitation
<b>Human Services</b>	Work Release/Givens Remodel
<b>DCD KNAT</b>	Professional Services for Property Demolition
<b>Human Services</b>	Crisis Triage Remodel at Recovery Center
<b>Human Services</b>	Aging Grant
<b>Employer Benefit Fund</b>	2017 Budget Correction

<b>Attachments:</b>	1. Resolution 2. Attachment A	
<b><u>Fiscal Impact</u></b>		
<b>Expenditure required for this specific action:</b>	General Fund:	\$67,085
	Other Funds:	\$2,005,143
<b>Total cost including all related costs:</b>		\$2,072,228
<b>Related Revenue:</b>	General Fund:	\$28,706
	Other Funds:	\$1,226,778
<b>Cost Savings:</b>		\$0
<b>Total Fiscal Impact:</b>	General Fund:	(\$38,379)
	Other Funds:	(\$778,365)
<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 125 -2017

RESOLUTION AMENDING THE 2017 ANNUAL BUDGET

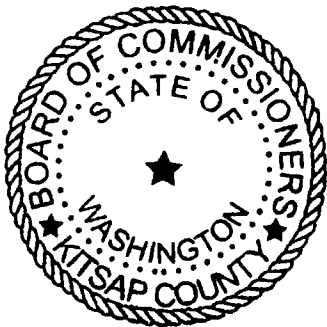
**WHEREAS**, by Resolution 212-2016 the Board of County Commissioners adopted the annual budget of the County for 2017; and,

**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 second quarter of the year which require inclusion in the 2017 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 2017, as presented on this date, is amended to the department/office and/or fund levels listed in Attachment A.

**ADOPTED** this 10th day of July 2017.



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

  
\_\_\_\_\_  
CHARLOTTE GARRIDO, Chair

  
\_\_\_\_\_  
ROBERT GELDER, Commissioner

  
\_\_\_\_\_  
EDWARD E. WOLFE, Commissioner

ATTEST:

  
\_\_\_\_\_  
Dana Daniels, Clerk of the Board

**2nd Quarter 2017 Supplemental Budget Information - Attachment A**

		2017				
Department	Brief Description Of Change		Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
	Revenue	Expenditures				
<b>General Fund</b>						
<b>Public Defense</b>						
<b>Salary &amp; Benefit Increase for Attorney 2 Compensation Adjustment</b>						
9111.5101		Regular Salaries			\$ 9,100	
9111.5202		Social Security			\$ 696	
9111.5203		PERS Retirement			\$ 1,079	
9251.5081		Ending Fund Balance				\$ (10,875)
			\$ -	\$ -	\$ 10,875	\$ (10,875)
<b>Salary &amp; Benefit Increase for After Hours DUI Attorney Services</b>						
9111.5101		Regular Salaries			\$ 15,150	
9111.5202		Social Security			\$ 1,159	
9111.5203		PERS Retirement			\$ 1,795	
9251.5081		Ending Fund Balance				\$ (18,104)
			\$ -	\$ -	\$ 18,104	\$ (18,104)
<b>Fund Balance Reconciliation</b>						
9251.3081		Beginning Fund Balance	\$ 3,657,250			
9251.5081		Ending Fund Balance				\$ 3,657,250
			\$ 3,657,250	\$ -	\$ -	\$ 3,657,250
<b>Traffic Safety - DUI Patrol/Distracted Driving</b>						
<b>Sheriff</b>						
9403.3330.20600		State & Community HWY Safety		\$ 3,706	\$ 3,706	
9403.5102		Overtime				
			\$ -	\$ 3,706	\$ 3,706	\$ -
<b>Transfer of Coroner's Portion of MCT Budget to Match Actual Receipt</b>						
<b>Sheriff</b>						
9404.5951		I/F Oper Rental & Leases			\$ (5,328)	
9171.5951		I/F Oper Rental & Leases			\$ 5,328	
			\$ -	\$ -	\$ -	\$ -
<b>Parent for Parent Program - Children's Home Society Grant</b>						
<b>Juvenile Services</b>						
9423.3420.74		Security of Persons & Property		\$ 25,000		
9423.5101		Regular Salaries			\$ 16,909	
9423.5202		Social Security			\$ 1,294	
9423.5203		PERS			\$ 2,117	
9423.5201		Industrial Insurance			\$ 386	
9423.5311		Office/Operating Supplies			\$ 800	
9423.5499		Other			\$ 3,494	
			\$ -	\$ 25,000	\$ 25,000	\$ -
<b>WSU Contract Services Increase to Pay 2016 Balance</b>						
<b>WSU - Cooperative Extension</b>						
9551.5513		Cooperative Extension Services			\$ 9,400	
9251.5081		Ending Fund Balance				\$ (9,400)
			\$ -	\$ -	\$ 9,400	\$ (9,400)
<b>Total General Fund</b>			<b>\$ 3,657,250</b>	<b>\$ 28,706</b>	<b>\$ 67,085</b>	<b>\$ 3,618,971</b>
<b>Other Funds</b>						
<b>Auditor Elections</b>						
<b>SSB 5472 Requiring Ballot Drop Boxes in all Communities</b>						
1111.3081		Est Beginning Fund Balance	\$ 154,436			
1111.5419		Other Professional Services			\$ 35,750	
1111.5642		Other Machinery			\$ 25,700	
1111.5081		Est Ending Fund Balance				\$ 92,986
			\$ 154,436	\$ -	\$ 61,450	\$ 92,986
<b>Approved Position for Affordable Housing</b>						
<b>Human Services</b>						
1131.3410.26		Recording Surcharge		\$ 30,000		
1131.3410.27		Ending Homeless		\$ 160,000		
1131.5101		Regular Salaries			\$ 36,927	
1131.5201		Industrial Insurance			\$ 722	
1131.5202		Social Security			\$ 2,822	
1131.5203		PERS Retirement			\$ 4,679	
1131.5229		Benefit Bucket			\$ 11,550	
1131.5419		Other Professional Services			\$ 30,000	
1131.5419.11		Other Professional Services SB2163			\$ 103,300	
			\$ -	\$ 190,000	\$ 190,000	\$ -
<b>WSU Contract Services Increase to Pay 2016 Balance</b>						
<b>WSU - Noxious Weeds</b>						
1201.5513		Cooperative Extension Services			\$ 1,272	
1201.5081		Ending Fund Balance				\$ (1,272)
			\$ -	\$ -	\$ 1,272	\$ (1,272)
<b>WSU Contract Services Increase for Extra Help</b>						
<b>WSU - Noxious Weeds</b>						
1201.5513		Cooperative Extension Services			\$ 20,000	
1201.5081		Ending Fund Balance				\$ (20,000)
			\$ -	\$ -	\$ 20,000	\$ (20,000)

**2nd Quarter 2017 Supplemental Budget Information - Attachment A**

Department	Brief Description Of Change		2017			
			Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
<b>Ed Byrne Grant - Local Solicitation</b>						
Sheriff	1521.3310.16738 1521.5351	Intergovernmental Small Tools & Equipment		\$ 37,671	\$ 37,671	
			\$ -	\$ 37,671	\$ 37,671	\$ -
<b>Work Release/Givens Remodel</b>						
Human Services	1621.5081 1622.5481	Ending Fund Balance Repairs and Maintenance			\$ 220,000	\$ (220,000)
			\$ -	\$ -	\$ 220,000	\$ (220,000)
<b>Increase KNAT Fund Budget to Pay for Property Demolition</b>						
DCD - KNAT	16710.3081 16710.5419 16710.5081	Beginning Fund Balance Other Professional Services Ending Fund Balance	\$ 39,624		\$ 43,249	\$ (3,625)
			\$ 39,624	\$ -	\$ 43,249	\$ (3,625)
<b>Crisis Triage Remodel at Recovery Center</b>						
Human Services	1834.3340.0420 1834.5415	Department Of Commerce Management Consulting		\$ 1,248,150	\$ 1,248,150	
			\$ -	\$ 1,248,150	\$ 1,248,150	\$ -
<b>Aging Grant</b>						
Human Services	1901.3330.93778 1906.5419	Medical Assistance Program Other Professional Services		\$ 120,000	\$ 120,000	
			\$ -	\$ 120,000	\$ 120,000	\$ -
<b>Budget Correction</b>						
Employer Benefit Fund	5061.3081 5061.3480.95 5061.3480.96 5061.3690.90 5061.5225 5061.5411 5061.5413 5061.5419 5061.5461 5061.5081	Est Beginning Fund Balance Employee Benefits EE Med Cost - Contributions Other Misc Revenue Waive Medical Benefits Accounting & Auditing Medical, Dental & Hospital Other Professional Services Stop Loss Insurance Est Ending Fund Balance	\$ (593,203)	\$ (669,219) \$ 365,970 \$ (65,794)	\$ (12,565) \$ 900 \$ 350,000 \$ (127,715) \$ (147,269)	\$ (1,025,597)
			\$ (593,203)	\$ (369,043)	\$ 63,351	\$ (1,025,597)
<b>Total Other Fund</b>			<b>\$ (399,143)</b>	<b>\$ 1,226,778</b>	<b>\$ 2,005,143</b>	<b>\$ (1,177,508)</b>
<b>Grand Total</b>			<b>\$ 3,258,107</b>	<b>\$ 1,255,484</b>	<b>\$ 2,072,228</b>	<b>\$ 2,441,363</b>