



Meeting Date: July 8, 2019

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 2019 Annual Budget

Recommended Action: Move the Board adopt a Resolution Amending the 2019 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 2019, increases spending authority in the general fund by \$432,084. It also increases spending authority in other specified funds by \$3,860,421. All expenditure increases are supported by cash balances or increased revenues.

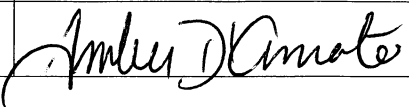
2nd Quarter Budget Amendment 2019

General Fund

Board of County Commissioners	Harper Estuary Grant - Staff Time Reimbursement
Human Services	Banks Consulting Group Advocacy Services (2019 Contract Portion)
Sheriff	Jail Medical Contract
Sheriff	Kitsap Mental Health Services - Q4 2018

Other Funds

BOCC Policy Group	Harper Estuary Grant - Staff Time Reimbursement
Employer Benefits Fund	Human Services Chemical Dependency Professional 2.00 FTE - Elimination
Employer Benefits Fund	Human Services Program Specialist 0.50 FTE - New
Human Services: Recovery Center	Eliminate Two Human Services Chemical Dependency Professional FTEs
Human Services: Mental Health	Eliminate Funding for Two Chemical Dependency Professional FTEs
Human Services: MH/SA/TC Sales Tx	Workday Purchase & Implementation (Human Services)
Human Services: Housing/Homeless	Workday Purchase & Implementation (Human Services)
Human Services: Housing Affordability	Workday Purchase & Implementation (Human Services)
Human Services: Veterans Relief	Workday Purchase & Implementation (Human Services)
Human Services: Mental Health Admin	Workday Purchase & Implementation (Human Services)
Human Services: Dev. Disabilities	Workday Purchase & Implementation (Human Services)
Human Services: Alcohol/Drug Prev.	New Alcohol/Drug Prevention Program Specialist 0.50 FTE
Human Services: Alcohol/Drug Prev.	Workday Purchase & Implementation (Human Services)

	Human Services: AAA Program	Workday Purchase & Implementation (Human Services)
	Information Services	Workday Purchase & Implementation (Human Services)
	Parks Capital	2017-2019 REET II-Funded Parks Project List
	Real Estate Excise Tax	2017-2019 REET II-Funded Parks Project List
Attachments:	1. Resolution 2. Attachment A	
Fiscal Impact		
Expenditure required for this specific action:	General Fund:	\$432,084
	Other Funds:	\$3,860,421
Total cost including all related costs:		\$4,492,505
Related Revenue:	General Fund:	\$387,818
	Other Funds:	\$2,125,545
Cost Savings:		\$0
Total Fiscal Impact:	General Fund:	(\$44,266)
	Other Funds:	(\$1,734,876)
Source of Funds:		Various
Fiscal Impact (DAS) Review		
Departmental Coordination		
Department	Representative	Recommendation/Comment
Department of Administrative Services	Amber D'Amato	
Contract Information – N/A		

RESOLUTION 114 -2019

RESOLUTION AMENDING THE 2019 ANNUAL BUDGET

WHEREAS, by Resolution 209-2018 the Board of County Commissioners adopted the annual budget of the County for 2019; 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 2019 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 2019, as presented on this date, is amended to the department/office and/or fund levels listed in Attachment A.

ADOPTED this 8th day of July 2019.



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


EDWARD E. WOLFE, Chair


CHARLOTTE GARRIDO, Commissioner


ROBERT GELDER, Commissioner

ATTEST:


Dana Daniels, Clerk of the Board

2nd Quarter 2019 Supplemental Budget Information - Attachment A

Department	Brief Description Of Change		2019			
			Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
General Fund	Harper Estuary Grant - Staff Time Reimbursement					
Board of County Commissioners 9011.3490.39 9251.6971.1281	Other Physical Environment	Operating Transfer Out		\$ 5,693	\$ 5,693	
			\$ -	\$ 5,693	\$ 5,693	\$ -
Human Services 9701.5419 9251.5081	Banks Consulting Group Advocacy Services (2019 Contract Portion)					
	Other Professional Services Ending Fund Balance				\$ 21,000	\$ (21,000)
			\$ -	\$ -	\$ 21,000	\$ (21,000)
Sheriff 9408.5418.01 9408.3380.2307	Jail Medical Contract					
	WA-DOC - BD&RM of Prisoners	Contract Medical		\$ 382,125	\$ 382,125	
			\$ -	\$ 382,125	\$ 382,125	\$ -
Sheriff 9404.5415 9251.5081	Kitsap Mental Health Services - Q4 2018					
	Management Consulting - Training Ending Fund Balance				\$ 23,266	\$ (23,266)
			\$ -	\$ -	\$ 23,266	\$ (23,266)
Total General Fund			\$ -	\$ 387,818	\$ 432,084	\$ (44,266)
Other Funds	Harper Estuary Grant - Staff Time Reimbursement					
BOCC Policy Group 1281.4970.9251 1281.5081	Operating Transfer In	Ending Fund Balance		\$ 5,693		\$ 5,693
			\$ -	\$ 5,693	\$ -	\$ 5,693
Employer Benefits Fund 5061.3480.95 5061.5081	Human Services Chemical Dependency Professional 2.00 FTE - Elimination					
	Employee Benefits	Ending Fund Balance		\$ (26,104)		\$ (26,104)
			\$ -	\$ (26,104)	\$ -	\$ (26,104)
Employer Benefits Fund 5061.3480.95 5061.5081	Human Services Program Specialist 0.50 FTE - New					
	Employee Benefits	Ending Fund Balance		\$ 6,526		\$ 6,526
			\$ -	\$ 6,526	\$ -	\$ 6,526
Human Services: Recovery Center 1623.4970.1871 1623.5101 1623.5201 1623.5202 1623.5203 1623.5229	Eliminate Two Human Services Chemical Dependency Professional FTEs					
	Operating Transfer In	Regular Salaries		\$ (164,333)	\$ (113,266)	
		Industrial Insurance			\$ (1,714)	
		Social Security			\$ (8,666)	
		PERS Retirement			\$ (14,583)	
		Benefits Bucket			\$ (26,104)	
			\$ -	\$ (164,333)	\$ (164,333)	\$ -
Human Services: Mental Health 1871.6971.1623 1871.5415	Eliminate Funding for Two Chemical Dependency Professional FTEs					
	Operating Transfer Out	Management Consulting			\$ (164,333)	
			\$ -	\$ -	\$ 164,333	\$ -
Human Services: MH/SA/TC Sales Tx 1071.6971.5168 1071.5081	Workday Purchase & Implementation (Human Services)					
	Operating Transfer Out	Ending Fund Balance			\$ 6,725	\$ (6,725)
			\$ -	\$ -	\$ 6,725	\$ (6,725)
Human Services: Housing/Homeless 1091.6971.5168 1091.5081	Workday Purchase & Implementation (Human Services)					
	Operating Transfer Out	Ending Fund Balance			\$ 2,346	\$ (2,346)
			\$ -	\$ -	\$ 2,346	\$ (2,346)
Human Services: Housing Affordability 1131.6971.5168 1131.5081	Workday Purchase & Implementation (Human Services)					
	Operating Transfer Out	Ending Fund Balance			\$ 3,597	\$ (3,597)
			\$ -	\$ -	\$ 3,597	\$ (3,597)
Human Services: Veterans Relief 1241.6971.5168 1241.5081	Workday Purchase & Implementation (Human Services)					
	Operating Transfer Out	Ending Fund Balance			\$ 1,564	\$ (1,564)
			\$ -	\$ -	\$ 1,564	\$ (1,564)
Human Services: Mental Health Admin 1813.6971.5168 1813.5081	Workday Purchase & Implementation (Human Services)					
	Operating Transfer Out	Ending Fund Balance			\$ 1,720	\$ (1,720)
			\$ -	\$ -	\$ 1,720	\$ (1,720)

2nd Quarter 2019 Supplemental Budget Information - Attachment A

Department	Brief Description Of Change	2019			
		Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
	Workday Purchase & Implementation (Human Services)				
Human Services: Dev. Disabilities 1821.6971.5168 1821.5081	Operating Transfer Out Ending Fund Balance			\$ 10,010	\$ (10,010)
		\$ -	\$ -	\$ 10,010	\$ (10,010)
	New Alcohol/Drug Prevention Program Specialist 0.50 FTE				
Human Services: Alcohol/Drug Prev. 1833.5101 1833.5201 1833.5202 1833.5203 1833.5209 1833.5229 1833.5419	Regular Salaries Industrial Insurance Social Security PERS Retirement WA State Fam & Med Leave Benefits Bucket Other Professional Services			\$ 28,839 \$ 429 \$ 2,206 \$ 3,713 \$ 73 \$ 6,526 \$ (41,786)	
		\$ -	\$ -	\$ -	\$ -
	Workday Purchase & Implementation (Human Services)				
Human Services: Alcohol/Drug Prev. 1834.3081 1834.6971.5168	Beginning Fund Balance Operating Transfer Out	\$ 5,005		\$ 5,005	
		\$ 5,005	\$ -	\$ 5,005	\$ -
	Workday Purchase & Implementation (Human Services)				
Human Services: AAA Program 1901.6971.5168 1901.5081	Operating Transfer Out Ending Fund Balance			\$ 102,129	\$ (102,129)
		\$ -	\$ -	\$ 102,129	\$ (102,129)
	Workday Purchase & Implementation (Human Services)				
Information Services 5168.4970.1071 5168.4970.1091 5168.4970.1131 5168.4970.1241 5168.4970.1813 5168.4970.1821 5168.4970.1834 5168.4970.1901 5168.5419 5168.5492	Operating Transfer In Operating Transfer In Operating Transfer In Operating Transfer In Operating Transfer In Operating Transfer In Operating Transfer In Operating Transfer In Other Professional Services Dues/Subscriptions/Memberships		\$ 6,725 \$ 2,346 \$ 3,597 \$ 1,564 \$ 1,720 \$ 10,010 \$ 5,005 \$ 102,129	\$ 99,566 \$ 33,530	
		\$ -	\$ 133,096	\$ 133,096	\$ -
	2017-2019 REET II-Funded Parks Project List				
Parks Capital 3821.4970.1311 3821.4970.1311 3821.4970.1311 3821.5101 3821.5311 3821.5351 3821.5412 3821.5441 3821.5451 3821.5475 3821.5481 3821.5482 3821.5483 3821.5496 3821.5519 3821.5610 3821.5620 3821.5630 3821.5650 3821.5081	Operating Transfer In Operating Transfer In Operating Transfer In Regular Salaries Office/Operating Supplies Small Tools & Equipment Engineering & Architectural Advertising Operating Rentals/Leases Waste Disposal Repairs & Maintenance - Buildings Repairs & Maintenance - Improvements Repairs & Maintenance - Equipment Printing & Binding Misc Intergovernmental Service Land Buildings & Structures Other Improvements Construction of Fixed Assets Ending Fund Balance	\$ 794,275 \$ 611,387 \$ 760,000	\$ 200,000 \$ 80,000 \$ 75,000 \$ 100,000 \$ 25,000 \$ 40,000 \$ 50,000 \$ 200,000 \$ 106,000 \$ 10,000 \$ 10,000 \$ 50,000 \$ 100,000 \$ 150,000 \$ 296,900 \$ 100,000		\$ 572,762
		\$ -	\$ 2,165,662	\$ 1,592,900	\$ 572,762
	2017-2019 REET II-Funded Parks Project List				
Real Estate Excise Tax 1311.6971.3821 1311.6971.3821 1311.6971.3821 1311.5081	Operating Transfer Out Operating Transfer Out Operating Transfer Out Ending Fund Balance			\$ 794,275 \$ 611,387 \$ 760,000	\$ (2,165,662)
		\$ -	\$ -	\$ 2,165,662	\$ (2,165,662)
	Total Other Fund	\$ 5,005	\$ 2,120,540	\$ 3,860,421	\$ (1,734,876)
	Grand Total	\$ 5,005	\$ 2,508,358	\$ 4,292,505	\$ (1,779,142)