



Meeting Date: October 14, 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 third quarter of 2019, increases spending authority in the general fund by \$1,591,338. It also increases spending authority in other specified funds by \$12,071,137. All expenditure increases are supported by cash balances or increased revenues.

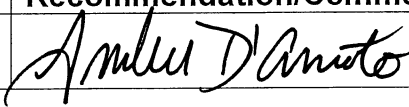
3rd Quarter Budget Amendment 2019

General Fund

Emergency Management	Transfer of Operational Accounting to General Fund
General Admin & Operations	Bullard Roof Replacement
Juvenile	Recovery Center - Meal Prep
Juvenile	MCS Counseling - Professional Services
Juvenile	Children's Home Society - Parent for Parent
Juvenile	Juvenile Roof Replacement
Sheriff	MAT Grant
Sheriff	Corrections - Clothing Allowance
Sheriff	WASPC Grant Adjustment

Other Funds

BR&R	BR&R Capital Project List Funding
BR&R	Bullard Roof Replacement
Community Development	Workday Project Funding
Emergency Management	Transfer of Operational Accounting to General Fund
Human Services	Additional Budget for State Grant Funding
Human Services	Professional Services Transition to SBHASO
Human Services	Kitsap Recovery Center
Human Services	Veterans Relief - Increased Contract Services
Information Services	Workday Project Funding
Jail/Juvenile Sales Tax	Juvenile Roof Replacement
Public Works	Workday Project Funding
Public Works	Roads Construction Projects - Impact Fees
Public Works	Sewer Utility - CKTP Expansion

Attachments:	1. Resolution 2. Attachment A	
<u>Fiscal Impact</u>		
Expenditure required for this specific action:	General Fund:	\$1,591,338
	Other Funds:	\$12,071,137
Total cost including all related costs:		\$13,662,475
Related Revenue:	General Fund:	\$1,391,338
	Other Funds:	\$5,120,726
Cost Savings:		\$0
Total Fiscal Impact:	General Fund:	(\$200,000)
	Other Funds:	(\$3,846,076)
Source of Funds:		Various
<u>Fiscal Impact (DAS) Review</u>		
<u>Departmental Coordination</u>		
Department	Representative	Recommendation/Comment
Department of Administrative Services	Amber D'Amato	
Contract Information – N/A		

RESOLUTION 172 -2019

RESOLUTION AMENDING THE 2019 ANNUAL BUDGET

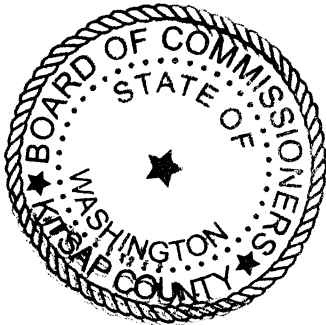
WHEREAS, by Resolution 209-2018 the Board of County Commissioners adopted the annual budget of the County for 2019; and,

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 third 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 14th day of October 2019.



BOARD OF COUNTY COMMISSIONERS
KITSAP COUNTY, WASHINGTON


EDWARD E. WOLFE, Chair

NOT PRESENT

CHARLOTTE GARRIDO, Commissioner


ROBERT GELDER, Commissioner

ATTEST:


Dana Daniels, Clerk of the Board

3rd 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	Transfer of Operational Accounting to General Fund					
Emergency Management						
9241.3330.97042	FEMA-WA ST Mil-Emerg Perform		\$	148,310		
9241.3330.97067	HLS-SHSP		\$	177,686		
9241.3380.25	Emergency Services		\$	103,603		
9258.6971.1041	Transfer Out				\$	(275,654)
9241.5101	Regular salaries				\$	314,513
9241.5103	Longevity pay				\$	755
9241.5109	Extra help				\$	47,480
9241.5190	Miscellaneous pay				\$	3,685
9241.5201	Industrial insurance				\$	3,626
9241.5202	Social security				\$	25,286
9241.5203	Pers retirement				\$	41,066
9241.5229	Benefits bucket				\$	52,208
9241.5311	Office/operating supplies				\$	5,500
9241.5321	Fuel consumed				\$	1,500
9241.5351	Small tools & equipment				\$	54,884
9241.5352	Computer software				\$	20,000
9241.5353	Small computer equipment				\$	2,000
9241.5419	Other professional services				\$	1,000
9241.5421	Telephone				\$	1,400
9241.5422	Cellular telephones				\$	1,500
9241.5425	Postage				\$	500
9241.5431	Mileage				\$	2,500
9241.5432	Travel				\$	1,600
9241.5433	Per diem				\$	900
9241.5441	Advertising				\$	600
9241.5496	Printing & binding				\$	600
9241.5497	Registration & tuition				\$	500
9241.5499	Other				\$	2,000
9241.5912	I/F IS Service charges				\$	16,347
9241.5913	I/F IS Prog Maint & Dev Chgs				\$	11,921
9241.5922	I/F IS Projects				\$	971
9241.5961	I/F Insurance services				\$	5,790
9241.5519	Misc Intergovernmental Service				\$	62,000
9251.3490.19	Other General Govt Services		\$	(43,621)		
9251.5081	Ending Fund Balance					\$ (21,000)
			\$ -	\$ 385,978	\$ 406,978	\$ (21,000)
	Bullard Roof Replacement					
General Admin & Operations						
9251.6971.5051	Transfer Out				\$	179,000
9251.5081	Ending Fund Balance					\$ (179,000)
			\$ -	\$ -	\$ 179,000	\$ (179,000)
	Recovery Center - Meal Prep					
Juvenile						
9422.3490.19	Other General Government Services		\$	1,315		
9422.5312	Kitchen Supplies				\$	1,315
			\$ -	\$ 1,315	\$ 1,315	\$ -
	MCS Counseling - Professional Services					
Juvenile						
9423.4970.1071	Mental Health (Treatment) Sales Tax Fund		\$	33,934		
9423.5419	Other Professional Services				\$	33,934
			\$ -	\$ 33,934	\$ 33,934	\$ -
	Children's Home Society - Parent for Parent					
Juvenile						
9423.3420.74	Juvenile Parent for Parent		\$	29,181		
9423.5109	Extra Help				\$	18,631
9423.5201	Workers Comp				\$	375
9423.5202	Social Security				\$	1,425
9423.5121	Intern Pay				\$	7,000
9423.5499	Other				\$	1,750
			\$ -	\$ 29,181	\$ 29,181	\$ -
	Juvenile Roof Replacement					
Juvenile						
9421.5620	Buildings & Structures				\$	931,411
9422.4970.1711	Transfer In					
			\$ -	\$ 931,411	\$ 931,411	\$ -

3rd Quarter 2019 Supplemental Budget Information - Attachment A

		2019				
Department	Brief Description Of Change		Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
	Revenue	Expenditures				
Sheriff	MAT Grant					
	9406.5353	Small Computer Equipment			\$ (1,000)	
	9406.5451	Operating Rentals/Equipment			\$ 1,000	
			\$ -	\$ -	\$ -	\$ -
Sheriff	Corrections - Clothing Allowance					
	9408.5642	Other Machinery & Equipment			\$ (20,000)	
	9408.5205	Clothing Allowance			\$ 20,000	
			\$ -	\$ -	\$ -	\$ -
Sheriff	WASPC Grant Adjustment					
	9403.3340.0350	Washington Traffic Safety		\$ 630.21		
	9403.3330.20616	Washington Traffic Safety		\$ 2,174.25		
	9403.3330.20600	Washington Traffic Safety		\$ 884.56		
	9403.3330.20600	Washington Traffic Safety		\$ 900.30		
	9403.3330.20616	Washington Traffic Safety		\$ 1,549.02		
	9403.3330.20616	Washington Traffic Safety		\$ 871.70		
	9403.3330.20600	Washington Traffic Safety		\$ 2,009.20		
	9403.5102	Overtime Pay			\$ 9,019.24	
	9403.3330.20600	Washington Traffic Safety		\$ 500.00		
9403.5351	Small Tools & Equipment			\$ 500.00		
			\$ -	\$ 9,519	\$ 9,519	\$ -
Total General Fund			\$ -	\$ 1,391,338	\$ 1,591,338	\$ (200,000)

3rd Quarter 2019 Supplemental Budget Information - Attachment A

		2019				
Department	Brief Description Of Change		Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
	Revenue	Expenditures				
Other Funds						
BR&R						
BR&R Capital Project List Funding						
5051.3081	Beginning Fund Balance		\$ 285,000			
5051.5481	Repairs & Maint - Buildings				\$ 95,000	
5051.5483	Repairs & Maint - Equip				\$ 249,000	
5051.5419	Professional Services				\$ 65,000	
5051.5081	Ending Fund Balance					\$ (124,000)
			\$ 285,000	\$ -	\$ 409,000	\$ (124,000)
BR&R						
Bullard Roof Replacement						
5051.4970.9251	Transfer In			\$ 179,000		
5051.5620	Buildings & Structures				\$ 179,000	
			\$ -	\$ 179,000	\$ 179,000	\$ -
Community Development						
Workday Project Funding						
16811.6971.5168	Transfer Out				\$ 125,562	
16811.5081	Ending Fund Balance					\$ (125,562)
			\$ -	\$ -	\$ 125,562	\$ (125,562)
Emergency Management						
Transfer of Operational Accounting to General Fund						
1041.3330.97042	FEMA-WA ST Mil-Emerg Perform			\$ (148,310)		
1041.3330.97067	HLS-SHSP			\$ (177,686)		
1041.3380.25	Emergency Services			\$ (103,603)		
1041.4970.9258	GA&O - Community Svs			\$ (275,654)		
1041.5101	Regular salaries				\$ (314,513)	
1041.5103	Longevity pay				\$ (755)	
1041.5109	Extra help				\$ (26,480)	
1041.5190	Miscellaneous pay				\$ (3,685)	
1041.5201	Industrial insurance				\$ (3,626)	
1041.5202	Social security				\$ (25,286)	
1041.5203	Pers retirement				\$ (41,066)	
1041.5229	Benefits bucket				\$ (52,208)	
1041.5311	Office/operating supplies				\$ (5,500)	
1041.5321	Fuel consumed				\$ (1,500)	
1041.5351	Small tools & equipment				\$ (54,884)	
1041.5352	Computer software				\$ (20,000)	
1041.5353	Small computer equipment				\$ (2,000)	
1041.5419	Other professional services				\$ (1,000)	
1041.5421	Telephone				\$ (1,400)	
1041.5422	Cellular telephones				\$ (1,500)	
1041.5425	Postage				\$ (500)	
1041.5431	Mileage				\$ (2,500)	
1041.5432	Travel				\$ (1,600)	
1041.5433	Per diem				\$ (900)	
1041.5441	Advertising				\$ (600)	
1041.5496	Printing & binding				\$ (600)	
1041.5497	Registration & tuition				\$ (500)	
1041.5499	Other				\$ (2,000)	
1041.5912	I/F IS Service charges				\$ (16,347)	
1041.5913	I/F IS Prog Maint & Dev Chgs				\$ (11,921)	
1041.5922	I/F IS Projects				\$ (971)	
1041.5961	I/F Insurance services				\$ (5,790)	
1041.5996	Indirect cost allocations				\$ (43,621)	
1041.5999	Other I/F Services & Charges				\$ (62,000)	
			\$ -	\$ (705,253)	\$ (705,253)	\$ -
Human Services						
Additional Budget for State Grant Funding						
1901.5415	Management Consulting				\$ 300,000	
1901.3380.55	Aging Services			\$ 300,000		\$ 574,000
19132.5519	Misc. Intergovernmental Service				\$ 574,000	
19131.3330.17259	WIOA Youth Activities			\$ 457,000		
19131.3330.17278	WIOA Dislocated Worker			\$ 117,000		
1821.5415	Management Consulting				\$ 300,000	
1821.3380.68	Developmental Disabilities Services			\$ 300,000		\$ 293,000
1132.5419	Other Professional Services				\$ 293,000	
1132.3340.0420	Dept. of Commerce			\$ 293,000		\$ 25,000
1131.5419	Other Professional Services				\$ 25,000	
1131.3410.26	Recording Surcharge - Affordable Housing			\$ 25,000		\$ 225,000
1131.5419.11	Other Professional Services - HB2163				\$ 225,000	
1131.3410.27	End Homeless Housing			\$ 225,000		
			\$ -	\$ 1,717,000	\$ 1,717,000	\$ -
Human Services						
Professional Services Transition to SBHASO						
1871.5415	Management Consulting				\$ 5,000,000	
1871.5081	Ending Fund Balance					\$ (5,000,000)
			\$ -	\$ -	\$ 5,000,000	\$ (5,000,000)
Human Services						
Kitsap Recovery Center						
1624.5499	Other				\$ 100,000	
1621.5081	Ending Fund Balance					\$ (100,000)
			\$ -	\$ -	\$ 100,000	\$ (100,000)

3rd Quarter 2019 Supplemental Budget Information - Attachment A

Department	Brief Description Of Change		2019			
			Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
Veterans Relief - Increased Contract Services						
Human Services	1241.5415	Management Consulting			\$ 90,000	
	1241.5081	Ending Fund Balance	\$ -	\$ -	\$ 90,000	\$ (90,000)
Workday Project Funding						
Information Services	5168.4970.16811	Transfer In		\$ 125,562		
	5168.4970.1011	Transfer In		\$ 492,541		
	5168.4970.4011	Transfer In		\$ 59,105		
	5168.4970.4025	Transfer In		\$ 226,569		
	5168.4970.4371	Transfer In		\$ 39,403		
	5168.4970.5001	Transfer In		\$ 49,254		
	5168.4970.44011	Transfer In		\$ 118,210		
	5161.5081	Ending Fund Balance	\$ -	\$ 1,110,644	\$ -	\$ 1,110,644
Juvenile Roof Replacement						
Jail/Juvenile Sales Tax	1711.6971.9422	Transfer Out			\$ 931,411	
	1711.5081	Ending Fund Balance	\$ -	\$ -	\$ 931,411	\$ (931,411)
Workday Project Funding						
Public Works	1011.6971.6400	Transfer Out			\$ 492,541	
	1011.5081	Ending Fund Balance				\$ (492,541)
	4011.6971.6400	Transfer Out			\$ 59,105	
	4011.5081	Ending Fund Balance				\$ (59,105)
	4025.6971.6400	Transfer Out			\$ 226,569	
	4025.5081	Ending Fund Balance				\$ (226,569)
	4371.6971.6400	Transfer Out			\$ 39,403	
	4371.5081	Ending Fund Balance				\$ (39,403)
	5001.6971.6400	Transfer Out			\$ 49,254	
	5001.5081	Ending Fund Balance				\$ (49,254)
	44011.6971.6400	Transfer Out			\$ 118,210	
	44011.5081	Ending Fund Balance	\$ -	\$ -	\$ 985,082	\$ (985,082)
Roads Construction Projects - Impact Fees						
Public Works	1731.3081	Beginning Fund Balance	\$ 867,884.00			
	1731.6971.1021038	Transfer Out		\$ 867,884	\$ 867,884	
	1021038.4970.1731	Transfer In		\$ 867,884		\$ 867,884
	102100.5081	Ending Fund Balance	\$ 902,055			\$ 902,055
	1741.3081	Beginning Fund Balance	\$ 902,055			
	1741.6971.1023017	Transfer Out		\$ 902,055	\$ 902,055	
	1023017.4970.1741	Transfer In		\$ 902,055		\$ 902,055
	102100.5081	Ending Fund Balance	\$ 135,167			\$ 135,167
	1751.3081	Beginning Fund Balance	\$ 135,167			
	1751.6971.1022068	Transfer Out		\$ 135,167	\$ 135,167	
	1022068.4970.1751	Transfer In		\$ 135,167		\$ 135,167
	102100.5081	Ending Fund Balance	\$ 445,729			\$ 445,729
	1761.3081	Beginning Fund Balance	\$ 445,729			
	1761.6971.1022088	Transfer Out		\$ 445,729	\$ 445,729	
	1022088.4970.1761	Transfer In		\$ 445,729		\$ 445,729
	102100.5081	Ending Fund Balance	\$ 468,500			\$ 468,500
	1771.3081	Beginning Fund Balance	\$ 468,500			
	1771.6971.1023039	Transfer Out		\$ 468,500	\$ 468,500	
	1023039.4970.1771	Transfer In		\$ 468,500		\$ 468,500
	102100.5081	Ending Fund Balance	\$ 2,819,335	\$ 2,819,335	\$ 2,819,335	\$ 2,819,335
Sewer Utility - CKTP Expansion						
Public Works	4025.5081	Ending Fund Balance			\$ 420,000	\$ (420,000)
	4025.5610.00	Land	\$ -	\$ -	\$ 420,000	\$ (420,000)
Total Other Fund			\$ 3,104,335	\$ 5,120,726	\$ 12,071,137	\$ (3,846,076)
Grand Total			\$ 3,104,335	\$ 6,512,064	\$ 13,662,475	\$ (4,046,076)