



Meeting Date: December 4, 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 fourth quarter of 2017, increases spending authority in the general fund by \$993,001. It also increases spending authority in other specified funds by \$7,808,277. All expenditure increases are supported by cash balances or increased revenues.

**4th Quarter Budget Amendment 2017**

***General Fund***

<b>Clerk</b>	Jury Costs
<b>Commissioners</b>	Year End Budget Appropriation
<b>DCD: General Fund</b>	DCD Computer Funding
<b>District Court</b>	Courtroom 105 Video Arraignment Project
<b>District Court</b>	Electronic Door Access Project
<b>General Administration &amp; Operations</b>	General Fund Computer Funding
<b>Juvenile Services</b>	KC-305-17 Meals for Recovery Center
<b>Parks</b>	Assistant Director Moving & Recruitment Costs
<b>Parks</b>	Equipment Purchase
<b>Parks</b>	Conservation Futures Transfer Increase
<b>Public Defense</b>	Indigent Defense Year End Budget Appropriation
<b>Sheriff</b>	Seatbelt Emphasis
<b>Sheriff</b>	Portable Breathalyzer Test
<b>Sheriff</b>	Kitsap Speed Project – Sign Software & Overtime
<b>Sheriff</b>	High Visibility Enforcement
<b>Sheriff</b>	DRE Callout
<b>Sheriff</b>	Traffic Zero Supplies
<b>Sheriff</b>	Patrol Computer Funding
<b>Sheriff</b>	STOP Grant
<b>Sheriff</b>	Jail Computer Funding

***Other Funds***

<b>Administrative Services</b>	Commute Trip Reduction
<b>Administrative Services</b>	Unanticipated Claims
<b>Auditor</b>	Document Preservation Computer Funding
<b>Commissioners</b>	Department of Commerce Grant
<b>Commissioners</b>	Poplars Sprinkler Repair

<b>Commissioners</b>	Wetland Mitigation
<b>DCD: Fees</b>	SMARTGOV Electronic Plan Review
<b>DCD: Fees</b>	DCD Computer Funding
<b>Human Resources</b>	Employer Benefit Fund – Estimated Claims
<b>Human Services</b>	Additional Property Tax Revenue
<b>Human Services</b>	Juvenile KARS Program End Adjustment
<b>Human Services</b>	MH/SA Sales Tax Computer Funding
<b>Information Services</b>	Computer Fleet Funding
<b>Parks</b>	Return of 2016 Conservation Futures Transfer
<b>Parks</b>	Forestry Fund Year End Budget Appropriation
<b>Parks</b>	Return of 2016 Conservation Futures Transfer
<b>Parks</b>	Conservation Futures Transfer Increase
<b>Parks</b>	Etix Computer Funding
<b>Prosecutor</b>	Drug Forfeiture Enforcement Computer Funding
<b>Public Defense</b>	Case Management Software Purchase
<b>Public Works</b>	Clean Kitsap RV Removal
<b>Public Works</b>	Roads Computer Funding
<b>Public Works</b>	Solid Waste Computer Funding
<b>Public Works</b>	Sewer Computer Funding
<b>Public Works</b>	Sewer Expansion Computer Funding
<b>Public Works</b>	Clean Kitsap Computer Funding
<b>Public Works</b>	Solid Waste Computer Funding
<b>Public Works</b>	Stormwater Computer Funding
<b>Public Works</b>	ER&R Computer Funding
<b>Public Works</b>	Clean Kitsap Litter Crew Vans/Trailer ER&R Rates
<b>Public Works</b>	Sewer Construction Project Year End Funding
<b>Sheriff</b>	Boating Safety Program – Repairs & Maintenance
<b>Sheriff</b>	Prisoner Commissary

<b>Attachments:</b>	1. Resolution 2. Attachment A
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**Fiscal Impact**

<b>Expenditure required for this specific action:</b>	General Fund: \$993,001 Other Funds: \$7,808,277
<b>Total cost including all related costs:</b>	\$8,801,278
<b>Related Revenue:</b>	General Fund: \$48,193 Other Funds: \$530,314
<b>Cost Savings:</b>	\$0
<b>Total Fiscal Impact:</b>	General Fund: (\$944,808) Other Funds: (\$7,277,963)
<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 230 -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 fourth 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 4th day of December 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

**4th Quarter 2017 Supplemental Budget Information - Attachment A**

Department	Brief Description Of Change Revenue                      Expenditures		2017			
			Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
<b>General Fund</b>						
	<b>Jury Costs</b>					
Clerk	9092.5438	Non-Employee Mileage			\$ 60,000	
	9092.5439	Non-Employee Travel			\$ 1,000	
	9092.5491	Court Costs & Investigations			\$ 44,000	
	9251.5081	Ending Fund Balance				\$ (105,000)
			\$ -	\$ -	\$ 105,000	\$ (105,000)
	<b>Year End Budget Appropriation</b>					
<b>Board of County Commissioners</b>						
	9011.5351	Small Tools & Equipment			\$ 500	
	9011.5416	Special Legal Services			\$ 5,000	
	9011.5419	Other Professional Services			\$ 2,000	
	9011.5433	Per Diem			\$ 2,000	
	9011.5492	Dues/Subscriptions			\$ 500	
	9251.5081	Ending Fund Balance				\$ (10,000)
			\$ -	\$ -	\$ 10,000	\$ (10,000)
	<b>DCD Computer Funding</b>					
<b>DCD: General Fund</b>						
	9220.5353	Small Computer Equipment			\$ (1,771)	
	9220.6971.5164	Operating Transfer Out			\$ 1,771	
			\$ -	\$ -	\$ -	\$ -
	<b>Courtroom 105 Video Arraignment Project</b>					
<b>District Court</b>						
	9061.5353	Small Computer Equipment			\$ 2,136	
	9061.5482	Repairs & Maint: Improvements			\$ 49,203	
	9251.5081	Ending Fund Balance				\$ (51,339)
			\$ -	\$ -	\$ 51,339	\$ (51,339)
	<b>Electronic Door Access Project</b>					
<b>District Court</b>						
	9061.5482	Repairs & Maint: Improvements			\$ 10,643	
	9251.5081	Ending Fund Balance				\$ (10,643)
			\$ -	\$ -	\$ 10,643	\$ (10,643)
	<b>General Fund Computer Funding</b>					
<b>GA&amp;O</b>						
	9251.6971.5164	Operating Transfer Out			\$ 48,396	
	9251.5081	Ending Fund Balance				\$ (48,396)
			\$ -	\$ -	\$ 48,396	\$ (48,396)
	<b>KC-305-17 Meals for Recovery Center</b>					
<b>Juvenile</b>						
	9422.3490.19	Other General Govt Services		\$ 12,583		
	9422.5312	Kitchen Supplies			\$ 12,583	
			\$ -	\$ 12,583	\$ 12,583	\$ -
	<b>Assistant Director Moving &amp; Recruitment Costs</b>					
<b>Parks</b>						
	9500.5431	Mileage			\$ 2,298	
	9500.5432	Travel			\$ 4,585	
	9500.5438	Non-Employee Mileage			\$ 58	
	9500.5439	Non-Employee Travel			\$ 829	
	9251.5081	Ending Fund Balance				\$ (7,770)
			\$ -	\$ -	\$ 7,770	\$ (7,770)
	<b>Equipment Purchase</b>					
<b>Parks</b>						
	9508.4951	Proceeds from Sale of F/A		\$ 12,654		
	9508.5640	Machinery & Equipment			\$ 9,997	
	9509.5642	Other Machinery & Equipment			\$ 2,657	
			\$ -	\$ 12,654	\$ 12,654	\$ -
	<b>Conservation Futures Transfer Increase</b>					
<b>Parks</b>						
	9509.4970.1291	Operating Transfer In		\$ 2,023		
	9509.5101	Regular Salaries			\$ 2,023	
			\$ -	\$ 2,023	\$ 2,023	\$ -
	<b>Indigent Defense Year End Budget Appropriation</b>					
<b>Public Defense</b>						
	9111.5416	Special Legal Services			\$ 584,090	
	9111.5416.14	Investigations			\$ 124,970	
	9111.5419	Other Professional Services			\$ 2,600	
	9251.5081	Ending Fund Balance				\$ (711,660)
			\$ -	\$ -	\$ 711,660	\$ (711,660)

**4th Quarter 2017 Supplemental Budget Information - Attachment A**

Department	Brief Description Of Change		2017			
			Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
Sheriff	<b>Seat Belt Emphasis</b>					
	9403.3330.20600 9403.5102	State & Commun HWY Safety-A Overtime		\$ 1,119	\$ 1,119	
			\$ -	\$ 1,119	\$ 1,119	\$ -
Sheriff	<b>Portable Breathalyzer Test</b>					
	9403.3330.20600 9403.5351	State & Commun HWY Safety-A Small Tools & Equipment		\$ 500	\$ 500	
			\$ -	\$ 500	\$ 500	\$ -
Sheriff	<b>Kitsap Speed Project - Sign Software &amp; Overtime</b>					
	9403.3330.20600 9403.5102 9403.5492	State & Commun HWY Safety-A Overtime Small Tools & Equipment		\$ 7,149	\$ 2,789 \$ 4,360	
			\$ -	\$ 7,149	\$ 7,149	\$ -
Sheriff	<b>High Visibility Enforcement</b>					
	9403.3330.20600 9403.5102	State & Commun HWY Safety-A Overtime		\$ 2,000	\$ 2,000	
			\$ -	\$ 2,000	\$ 2,000	\$ -
Sheriff	<b>DRE Callout</b>					
	9403.3340.0350 9403.5102	Traffic Safety Commission Overtime		\$ 2,102	\$ 2,102	
			\$ -	\$ 2,102	\$ 2,102	\$ -
Sheriff	<b>Traffic Zero Supplies</b>					
	9403.3340.0350 9403.5311	Traffic Safety Commission Office/Operating Supplies		\$ 163	\$ 163	
			\$ -	\$ 163	\$ 163	\$ -
Sheriff	<b>Patrol Computer Funding</b>					
	9404.5353 9404.6971.5164	Small Computer Equipment Operating Transfer Out			\$ (954) \$ 954	
			\$ -	\$ -	\$ -	\$ -
Sheriff	<b>STOP Grant</b>					
	9405.3330.16588 9405.5432	DOJ-Violence Against Women Travel		\$ 7,900	\$ 7,900	
			\$ -	\$ 7,900	\$ 7,900	\$ -
Sheriff	<b>Jail Computer Funding</b>					
	9408.5351 9408.6971.5164	Small Tools & Equipment Operating Transfer Out			\$ (3,268) \$ 3,268	
			\$ -	\$ -	\$ -	\$ -
<b>Total General Fund</b>			<b>\$ -</b>	<b>\$ 48,193</b>	<b>\$ 993,001</b>	<b>\$ (944,808)</b>
<b>Other Funds</b>						
Administrative Services	<b>Commute Trip Reduction</b>					
	1891.3620.30 1891.5419 1891.5481 1891.5081	Parking Other Professional Services Repairs & Maint-Buildings Ending Fund Balance		\$ 10,000	\$ 4,000 \$ 10,000	\$ (4,000)
			\$ -	\$ 10,000	\$ 14,000	\$ (4,000)
Administrative Services	<b>Unanticipated Claims</b>					
	5141.3081 5141.5469 5141.5081	Beginning Fund Balance Insurance Claims Ending Fund Balance	\$ 74,893		\$ 300,000	\$ (225,107)
			\$ 74,893	\$ -	\$ 300,000	\$ (225,107)
Auditor	<b>Document Preservation Computer Funding</b>					
	1121.6971.5164 1121.5081	Operating Transfer Out Ending Fund Balance			\$ 3,853	\$ (3,853)
			\$ -	\$ -	\$ 3,853	\$ (3,853)

**4th Quarter 2017 Supplemental Budget Information - Attachment A**

Department	Brief Description Of Change		2017			
			Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
<b>Department of Commerce Grant</b>						
Board of County Commissioners 1281.3340.0420 1281.5419	Department of Commerce			\$ 35,000		
	Other Professional Services				\$ 35,000	
			\$ -	\$ 35,000	\$ 35,000	\$ -
<b>Poplars Sprinkler Repair</b>						
Board of County Commissioners 3361.5483 3361.5081	Repairs and Maint-Equipment				\$ 23,768	
	Ending Fund Balance					\$ (23,768)
			\$ -	\$ -	\$ 23,768	\$ (23,768)
<b>Wetland Mitigation</b>						
Board of County Commissioners 1511.3081 1511.5419	Beginning Fund Balance		\$ 6,660			
	Other Professional Services				\$ 6,660	
			\$ 6,660	\$ -	\$ 6,660	\$ -
<b>SMARTGOV Electronic Plan Review</b>						
DCD: Fees 16811.5419 16811.5081	Other Professional Services				\$ 24,089	
	Ending Fund Balance					\$ (24,089)
			\$ -	\$ -	\$ 24,089	\$ (24,089)
<b>DCD Computer Funding</b>						
DCD: Fees 16811.5353 16811.6971.5164	Small Computer Equipment				\$ (7,343)	
	Operating Transfer Out				\$ 7,343	
			\$ -	\$ -	\$ -	\$ -
<b>Employer Benefit Fund - Estimated Claims</b>						
Human Resources 5061.5413 5061.5081	Medical, Dental, Hospital				\$ 2,286,102	
	Ending Fund Balance					\$ (2,286,102)
			\$ -	\$ -	\$ 2,286,102	\$ (2,286,102)
<b>Additional Property Tax Revenue</b>						
Human Services 1241.3110.10 1241.5415	Real and Personal Property			\$ 30,000		
	Management Consulting				\$ 30,000	
			\$ -	\$ 30,000	\$ 30,000	\$ -
<b>Juvenile KARS Program Ended 6/30/2017</b>						
Human Services 1071.6971.9427 1071.5415 1871.6971.9427 1871.5415 1881.6971.9427 1881.5415	Transfer Out				\$ (22,351)	
	Management Consulting				\$ 22,351	
	Transfer Out				\$ (111,290)	
	Management Consulting				\$ 111,290	
	Transfer Out				\$ (96,899)	
Management Consulting				\$ 96,899		
			\$ -	\$ -	\$ -	\$ -
<b>MH/SA Sales Tax Computer Funding</b>						
Human Services 1071.5415 1071.6971.5164	Management Consulting				\$ (4,314)	
	Operating Transfer Out				\$ 4,314	
			\$ -	\$ -	\$ -	\$ -
<b>Computer Fleet Funding</b>						
Information Services 5164.4970.1011 5164.4970.4011 5164.4970.4025 5164.4970.410100 5164.4970.43010 5164.4970.4371 5164.4970.44011 5164.4970.5001 5164.4970.1071 5164.4970.1121 5164.4970.1401 5164.4970.1505 5164.4970.16811 5164.4970.9251 5164.4970.9220 5164.4970.9408 5164.4970.9404 5164.5353	Operating Transfer In			\$ 43,784		
	Operating Transfer In			\$ 1,432		
	Operating Transfer In			\$ 19,942		
	Operating Transfer In			\$ 1,800		
	Operating Transfer In			\$ 2,840		
	Operating Transfer In			\$ 4,616		
	Operating Transfer In			\$ 13,250		
	Operating Transfer In			\$ 3,638		
	Operating Transfer In			\$ 4,314		
	Operating Transfer In			\$ 3,853		
	Operating Transfer In			\$ 920		
	Operating Transfer In			\$ 540		
	Operating Transfer In			\$ 7,343		
	Operating Transfer In			\$ 48,396		
	Operating Transfer In			\$ 1,771		
	Operating Transfer In			\$ 3,268		
	Operating Transfer In			\$ 954		
	Small Computer Equipment				\$ 162,661	
			\$ -	\$ 162,661	\$ 162,661	\$ -

**4th Quarter 2017 Supplemental Budget Information - Attachment A**

		2017			
		Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
		<b>Brief Description Of Change</b>			
<b>Department</b>		<b>Revenue</b>	<b>Expenditures</b>		
		<b>Return of 2016 Conservation Futures Transfer</b>			
Parks	3821.6971.1291		Operating Transfer Out	\$ 91,000	
	3821.6971.1291		Operating Transfer Out	\$ 110,000	
	3821.5081		Ending Fund Balance		\$ (201,000)
		\$ -	\$ -	\$ 201,000	\$ (201,000)
		<b>Forestry Fund Year End Budget Appropriation</b>			
Parks	1721.3620.90		Other Rents & Use Charges	\$ 10,100	
	1721.5109		Extra Help	\$ 4,500	
	1721.5422		Cellular Phones	\$ 100	
	1721.5451		Operating Rentals & Leases	\$ 4,000	
	1721.5499		Other	\$ 1,500	
		\$ -	\$ 10,100	\$ 10,100	\$ -
		<b>Return of 2016 Conservation Futures Transfer</b>			
Parks	1291.4970.3821		Operating Transfer In	\$ 91,000	
	1291.4970.3821		Operating Transfer In	\$ 110,000	
	1291.5081		Ending Fund Balance		\$ 201,000
		\$ -	\$ 201,000	\$ -	\$ 201,000
		<b>Conservation Futures Transfer Increase</b>			
Parks	1291.6971.9509		Operating Transfer Out	\$ 2,023	
	1291.5081		Ending Fund Balance		\$ (2,023)
		\$ -	\$ -	\$ 2,023	\$ (2,023)
		<b>Etix Computer Funding</b>			
Parks	1505.6971.5164		Operating Transfer Out	\$ 540	
	1505.5081		Ending Fund Balance		\$ (540)
		\$ -	\$ -	\$ 540	\$ (540)
		<b>Drug Forfeiture Enforcement Computer Funding</b>			
Prosecutor	1401.5430		Travel	\$ (920)	
	1401.6971.5164		Operating Transfer Out	\$ 920	
		\$ -	\$ -	\$ -	\$ -
		<b>Case Management Software Purchase</b>			
Public Defense	1441.5484		Repairs & Maint: Comp. Equip.	\$ 43,539	
	1441.5081		Ending Fund Balance		\$ (43,539)
		\$ -	\$ -	\$ 43,539	\$ (43,539)
		<b>Clean Kitsap RV Disposal</b>			
Public Works	43010.5419		Other Professional Services	\$ 30,000	
	43010.5081		Ending Fund Balance		\$ (30,000)
		\$ -	\$ -	\$ 30,000	\$ (30,000)
		<b>Roads Computer Funding</b>			
Public Works	1011.6971.6400		Operating Transfer Out	\$ 43,784	
	1011.5081		Ending Fund Balance		\$ (43,784)
		\$ -	\$ -	\$ 43,784	\$ (43,784)
		<b>Solid Waste Computer Funding</b>			
Public Works	4011.6971.6400		Operating Transfer Out	\$ 1,432	
	4011.5081		Ending Fund Balance		\$ (1,432)
		\$ -	\$ -	\$ 1,432	\$ (1,432)
		<b>Sewer Computer Funding</b>			
Public Works	4025.6971.6400		Operating Transfer Out	\$ 19,942	
	4025.5081		Ending Fund Balance		\$ (19,942)
		\$ -	\$ -	\$ 19,942	\$ (19,942)
		<b>Sewer Expansion Computer Funding</b>			
Public Works	410100.6971.5164		Operating Transfer Out	\$ 1,800	
	410100.5081		Ending Fund Balance		\$ (1,800)
		\$ -	\$ -	\$ 1,800	\$ (1,800)
		<b>Clean Kitsap Computer Funding</b>			
Public Works	43010.6971.5164		Operating Transfer Out	\$ 2,840	
	43010.5081		Ending Fund Balance		\$ (2,840)
		\$ -	\$ -	\$ 2,840	\$ (2,840)



**4th Quarter 2017 Supplemental Budget Information - Attachment A**

Department	Brief Description Of Change Revenue                      Expenditures		2017			
			Beginning Fund Balance	Revenue Amount	Expense Amount	Ending Fund Balance
<b>Public Works</b>	<b>Solid Waste Computer Funding</b>					
4371.6971.6400 4371.5081	Operating Transfer Out Ending Fund Balance				\$ 4,616	\$ (4,616)
			\$ -	\$ -	\$ 4,616	\$ (4,616)
<b>Public Works</b>	<b>Stormwater Computer Funding</b>					
44011.6971.6400 44011.5081	Operating Transfer Out Ending Fund Balance				\$ 13,250	\$ (13,250)
			\$ -	\$ -	\$ 13,250	\$ (13,250)
<b>Public Works</b>	<b>ER&amp;R Computer Funding</b>					
5001.6971.5164 5001.5081	Operating Transfer Out Ending Fund Balance				\$ 3,638	\$ (3,638)
			\$ -	\$ -	\$ 3,638	\$ (3,638)
<b>Public Works</b>	<b>Clean Kitsap Litter Crew Vans/Trailer ER&amp;R Rates</b>					
43010.5951 43010.5081	I/F Operating Rental & Leases Ending Fund Balance				\$ 20,640	\$ (20,640)
			\$ -	\$ -	\$ 20,640	\$ (20,640)
<b>Public Works</b>	<b>Sewer Construction Project Year End Funding</b>					
4101019.5650 4101035.5630 4105002.5650 410100.5081	Construction of Fixed Assets Other Improvements Construction of Fixed Assets Ending Fund Balance				\$ 2,558,000 \$ 742,000 \$ 1,200,000	\$ (4,500,000)
			\$ -	\$ -	\$ 4,500,000	\$ (4,500,000)
<b>Sheriff</b>	<b>Boating Safety Program - Repairs &amp; Maintenance</b>					
1171.5483 1171.5081	Repairs and Maint-Equipment Ending Fund Balance				\$ 15,000	\$ (15,000)
			\$ -	\$ -	\$ 15,000	\$ (15,000)
<b>Sheriff</b>	<b>Prisoner Commissary</b>					
1351.5481 1351.5081	Repairs & Maint-Buildings Ending Fund Balance				\$ 8,000	\$ (8,000)
			\$ -	\$ -	\$ 8,000	\$ (8,000)
<b>Total Other Fund</b>			<b>\$ 81,553</b>	<b>\$ 448,761</b>	<b>\$ 7,808,277</b>	<b>\$ (7,277,963)</b>
<b>Grand Total</b>			<b>\$ 81,553</b>	<b>\$ 496,954</b>	<b>\$ 8,801,278</b>	<b>\$ (8,222,771)</b>