



Meeting Date: October 23, 2023
 Agenda Item No:

Kitsap County Board of Commissioners

Department: Administrative Services

Staff Contact & Phone Number: Amber Dunwiddie, (360) 337-4504

Agenda Item Title: A Resolution Amending the 2023 Annual Budget

Recommended Action: Move the Board adopt a Resolution Amending the 2023 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 3rd quarter of 2023, decreases spending authority in the general fund by \$238,676. It also increases spending authority in other specified funds by \$16,629,783. All expenditure increases are supported by cash balances or increased revenues.

3rd Quarter Budget Amendment 2023

General Fund

Administrative Services	Transfer to Long Lake Management District
Clerk	Grant Adjustment Blake Decision
GA&O	Transfer to Self Insurance Fund – Claims Liability
Human Resources	Employer Benefits Fund – Claims Frequency/Severity Adjustment
Prosecutor	Reclass Position D46
Sheriff	WASPC traffic Safety Grant STOP Domestic Violence Grant
Treasurer	Recognize Unbudgeted Investment Income Accounting Adjustment ICS Overnight Program

Other Funds

Administrative	Transfer from General Fund – Claims Liability
Community Development	New Natural Resource Program Specialist
County Commissioners	Long Lake Management District – Cash Flow Supplement
Human Resources	Employer Benefits Fund – Claims Frequency/Severity
Human Services	Accounting Adjustment ASO Medicaid Grant Adjustments Recovery Center Grant Adjustments Housing Affordability Quest Grant – WIOA State EcSA Grants – Employment & Training Grant Adjustments – Developmental Disabilities
Parks	Parks Capital – To record Donated Property in Illahee Parks Maintenance – One-Time Equipment & Projects

	Prosecutor	Case Management System – Visctim/Witness Fund
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Attachments:	1. Resolution 2. Attachment A
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<u>Fiscal Impact</u>	
Expenditure required for this specific action:	\$16,391,107
Related Revenue:	\$25,871,199
Cost Savings:	\$0
Total Fiscal Impact:	(\$9,480,092)
Source of Funds:	Various

Fiscal Impact (DAS) Review
Departmental Coordination

Department	Representative	Recommendation/Comment
Department of Administrative Services	Amber Dunwiddie	

Contract Information – N/A

RESOLUTION 180 -2023

RESOLUTION AMENDING THE 2023 ANNUAL BUDGET

WHEREAS, by Resolution 212-2022 the Board of County Commissioners adopted the annual budget of the County for 2023; 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 2023 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 2023, as presented on this date, is amended to the department/office and/or fund levels listed in Attachments A.

ADOPTED this 23rd day of Oct 2023.



BOARD OF COUNTY COMMISSIONERS
KITSAP COUNTY, WASHINGTON

Charlotte Garrido

CHARLOTTE GARRIDO, Chair

Christine Rolfes

CHRISTINE ROLFES, Commissioner

Katherine T. Walters

KATHERINE T. WALTERS, Commissioner

ATTEST:

Dana Daniels

Dana Daniels, Clerk of the Board

Budget FY2023 Supplemental Information - Attachment A

Title Description	Department	Account Info	Revenue	Expenditure	Ending Fund Balance
Transfer to Long Lake Management District	Administrative Services	9251.6971.1691	Transfers Out	\$ 5,000	
		9251.5081	Ending Fund Balance		\$ (5,000)
Transfer to Self Insurance Fund - Claims Liability	GA&O	9251.6971.5141	Transfers Out	\$ 2,000,000	
		9251.5081	Ending Fund Balance		\$ (2,000,000)
Grant Adjustment Blake Decision	Clerk	9095.5498	Judgments and Damages	\$ 46,398	
		9095.3340.0121	AOC - BECCA	\$ (46,398)	
Employer Benefits Fund - Claims Frequency/Severity Adjustment	County Commissioners	9011.5229	Employer Benefits	\$ (36,671)	
	Superior Court	9051.5229	Employer Benefits	\$ (29,104)	
	Superior Court	9052.5229	Employer Benefits	\$ (13,097)	
	Superior Court	9053.5229	Employer Benefits	\$ (1,455)	
	District Court	9061.5229	Employer Benefits	\$ (58,208)	
	District Court	9062.5229	Employer Benefits	\$ (8,731)	
	District Court	9063.5229	Employer Benefits	\$ (2,910)	
	Prosecutor	9081.5229	Employer Benefits	\$ (147,266)	
	Prosecutor	9082.5229	Employer Benefits	\$ (29,104)	
	Prosecutor	9086.5229	Employer Benefits	\$ (41,473)	
	Clerk	9091.5229	Employer Benefits	\$ (90,804)	
	Clerk	9092.5229	Employer Benefits	\$ (6,549)	
	Clerk	9094.5229	Employer Benefits	\$ (5,821)	
	Clerk	9095.5229	Employer Benefits	\$ (6,549)	
	Clerk	9096.5229	Employer Benefits	\$ (1,455)	
	Public Defense	9111.5229	Employer Benefits	\$ (49,768)	
	Assessor	9151.5229	Employer Benefits	\$ (69,850)	
	Auditor	9165.5229	Employer Benefits	\$ (34,052)	
	Auditor	9166.5229	Employer Benefits	\$ (11,496)	
	Auditor	9167.5229	Employer Benefits	\$ (14,261)	
	Medical Examiner	9171.5229	Employer Benefits	\$ (29,977)	
	Treasurer	9181.5229	Employer Benefits	\$ (28,231)	
	Community Development	9220.5229	Employer Benefits	\$ (13,534)	
	Community Development	9222.5229	Employer Benefits	\$ (14,116)	
	Community Development	9224.5229	Employer Benefits	\$ (17,462)	
	Community Development	9226.5229	Employer Benefits	\$ (6,985)	
	Administrative Services	9231.5229	Employer Benefits	\$ (3,929)	
	Administrative Services	9232.5229	Employer Benefits	\$ (6,112)	
	Administrative Services	9234.5229	Employer Benefits	\$ (7,276)	
	Emergency Management	9241.5229	Employer Benefits	\$ (16,444)	
	GA&O	9251.5229	Employer Benefits	\$ (8,353)	
	Facilities	9271.5229	Employer Benefits	\$ (76,253)	
	Sheriff	9401.5229	Employer Benefits	\$ (25,139)	
	Sheriff	9402.5229	Employer Benefits	\$ (77,274)	
	Sheriff	9403.5229	Employer Benefits	\$ (41,043)	
	Sheriff	9404.5229	Employer Benefits	\$ (436,664)	
	Sheriff	9405.5229	Employer Benefits	\$ (64,875)	
	Sheriff	9406.5229	Employer Benefits	\$ (42,689)	
	Sheriff	9408.5229	Employer Benefits	\$ (397,355)	
	Sheriff	9409.5229	Employer Benefits	\$ (21,976)	
	Sheriff	9410.5229	Employer Benefits	\$ (16,007)	
	Juvenile	9421.5229	Employer Benefits	\$ (17,462)	
Juvenile	9422.5229	Employer Benefits	\$ (66,939)		
Juvenile	9423.5229	Employer Benefits	\$ (72,760)		
Parks	9500.5229	Employer Benefits	\$ (14,552)		
Parks	9505.5229	Employer Benefits	\$ (2,910)		
Parks	9506.5229	Employer Benefits	\$ (8,731)		
Parks	9507.5229	Employer Benefits	\$ (2,910)		
Parks	9508.5229	Employer Benefits	\$ (26,194)		

	Parks	9509.5229	Employer Benefits	\$	(61,119)	
	Human Resources	9601.5229	Employer Benefits	\$	(29,104)	
	Human Resources	9604.5229	Employer Benefits	\$	(6,549)	
	Human Resources	9625.5229	Employer Benefits	\$	(3,056)	
	Human Services	9701.5229	Employer Benefits	\$	(4,948)	
	Human Services	9702.5229	Employer Benefits	\$	(1,164)	
	GA&O	9251.5081	Ending Fund Balance			\$ 2,328,716
Reclass Position D46	Prosecutor	9081.5101	Regular Salaries	\$	9,977	
		9081.5202	Social Security	\$	763	
		9081.5203	PERS Retirement	\$	1,023	
		9081.5209	WA Family & Medical Leave	\$	15	
		9251.5081	Ending Fund Balance			\$ (11,778)
WASPC Traffic Safety Grant	Sheriff	9403.5351	Small Tools and Equipment	\$	4,940	
		9403.5357	Trackable Tools and Equipment	\$	13,716	
		9403.3330.2060	State and Community Highway Safety	\$	(18,656)	
STOP Domestic Violence Grant	Sheriff	9405.5432	Travel	\$	7,288	
		9405.5497	Registration and Tuition	\$	920	
		9405.3330.1658	Violence Against Women Formula Grant	\$	(8,208)	
Recognize Unbudgeted Investment Income	Treasurer	9181.3610.11	Investment Interest	\$	(10,000,000)	
		9251.5081	Ending Fund Balance			\$ 10,000,000
Accounting Adjustment	Treasurer	9181.3190.11	Penalties on Real and Personal Prop	\$	600,000	
		9181.3190.16	Interest on Real and Personal Proper	\$	1,200,000	
		9181.3590.90	Penalties on Real and Personal Prop	\$	(600,000)	
		9181.3610.16	Interest on Real and Personal Proper	\$	(1,200,000)	
ICS Overnight Program	Treasurer	9181.3610.40	Other Interest	\$	(535,000)	
		9251.5081	Ending Fund Balance			\$ 535,000
Total General Fund				\$	(10,608,262)	\$ (238,676) \$ 10,846,938
Transfer from General Fund - Claims Liability	Administrative Services	5141.4970.9251	Transfers In	\$	(2,000,000)	
		5141.5462	Property/Boiler/Machinery	\$	200,000	
		5142.5222	Time Loss - Department	\$	200,000	
		5141.5469	Insurance Claims - Current Year	\$	100,000	
		5141.5081	Ending Fund Balance			\$ 1,500,000
New Position Reso 123-2023	Community Development	1686.5101	Regular Salaries	\$	64,917	
		1686.5201	Industrial Insurance	\$	998	
		1686.5202	Social Security	\$	4,966	
		1686.5203	PERS Retirement	\$	6,654	
		1686.5209	WA Family & Medical Leave	\$	95	
		1686.5229	Employer Benefits	\$	-	
		1686.5081	Ending Fund Balance			\$ (77,630)
Long Lake Management District	County Commissioners	1691.4970.9251	Transfers In	\$	(5,000)	
		1691.5311	Other Professional Services	\$	5,000	
Employer Benefits Fund - Claims	Human Resources	5061.3480.95	Employee Medical Benefits	\$	3,006,403	
		5061.5081	Ending Fund Balance			\$ (3,006,403)
Employer Benefits Fund - Claims	County Roads	1011.5229	Employer Benefits	\$	(18,026)	
		1012.5229	Employer Benefits	\$	(51,071)	
Frequency/Severity Adjustment	County Roads	1013.5229	Employer Benefits	\$	(81,250)	
		1015.5229	Employer Benefits	\$	(23,214)	
	Human Services	1061.5229	Employer Benefits	\$	(1,161)	
	Human Services	1071.5229	Employer Benefits	\$	(2,728)	
	Human Services	1091.5229	Employer Benefits	\$	(871)	
	Auditor	1121.5229	Employer Benefits	\$	(1,103)	
	Human Services	1131.5229	Employer Benefits	\$	(2,496)	
	Human Services	1132.5229	Employer Benefits	\$	(3,772)	
	County Commissioners	1201.5229	Employer Benefits	\$	(1,393)	
	Treasurer	1211.5229	Employer Benefits	\$	(1,161)	
	Prosecutor	1221.5229	Employer Benefits	\$	(1,161)	
	Human Services	1241.5229	Employer Benefits	\$	(580)	
	Administrative Services	1321.5229	Employer Benefits	\$	(58)	
	Treasurer	1451.5229	Employer Benefits	\$	(1,509)	
	Human Services	1621.5229	Employer Benefits	\$	(929)	

Human Services	1622.5229	Employer Benefits	\$	(19,268)
Human Services	1623.5229	Employer Benefits	\$	(7,254)
Human Services	1624.5229	Employer Benefits	\$	(9,460)
Human Services	1645.5229	Employer Benefits	\$	(2,437)
Administrative Services	1653.5229	Employer Benefits	\$	(29,765)
Community Development	1671.5229	Employer Benefits	\$	(1,625)
Community Development	1681.5229	Employer Benefits	\$	(10,156)
Community Development	1683.5229	Employer Benefits	\$	(12,768)
Community Development	1685.5229	Employer Benefits	\$	(19,268)
Community Development	1686.5229	Employer Benefits	\$	(4,179)
Community Development	1687.5229	Employer Benefits	\$	(10,563)
Community Development	1688.5229	Employer Benefits	\$	(15,264)
Parks	1721.5229	Employer Benefits	\$	(1,161)
Human Services	1813.5229	Employer Benefits	\$	(1,103)
Human Services	1821.5229	Employer Benefits	\$	(4,022)
Human Services	1833.5229	Employer Benefits	\$	(9,418)
Administrative Services	1891.5229	Employer Benefits	\$	(348)
Human Services	1902.5229	Employer Benefits	\$	(5,571)
Human Services	1903.5229	Employer Benefits	\$	(1,393)
Human Services	1904.5229	Employer Benefits	\$	(7,545)
Human Services	1905.5229	Employer Benefits	\$	(4,295)
Human Services	1906.5229	Employer Benefits	\$	(2,670)
Human Services	1907.5229	Employer Benefits	\$	(24,665)
Human Services	1908.5229	Employer Benefits	\$	(1,161)
Human Services	1921.5229	Employer Benefits	\$	(348)
Human Services	1961.5229	Employer Benefits	\$	(3,192)
Human Services	1971.5229	Employer Benefits	\$	(12,710)
Solid Waste	4011.5229	Employer Benefits	\$	(6,423)
Solid Waste	4013.5229	Employer Benefits	\$	(4,643)
Solid Waste	4014.5229	Employer Benefits	\$	(8,125)
Solid Waste	4015.5229	Employer Benefits	\$	(1,161)
Sewer Utility	4021.5229	Employer Benefits	\$	(24,607)
Sewer Utility	4022.5229	Employer Benefits	\$	(22,053)
Sewer Utility	4023.5229	Employer Benefits	\$	(16,250)
Sewer Utility	4024.5229	Employer Benefits	\$	(6,964)
Sewer Utility	4025.5229	Employer Benefits	\$	(11,994)
Solid Waste	4371.5229	Employer Benefits	\$	(7,312)
Solid Waste	4372.5229	Employer Benefits	\$	(10,098)
ER&R	5001.5229	Employer Benefits	\$	(18,803)
Administrative Services	5141.5229	Employer Benefits	\$	(3,134)
Administrative Services	5142.5229	Employer Benefits	\$	(2,031)
Administrative Services	5143.5229	Employer Benefits	\$	(3,598)
Auditor	5151.5229	Employer Benefits	\$	(5,804)
Auditor	5152.5229	Employer Benefits	\$	(5,223)
Information Services	5161.5229	Employer Benefits	\$	(17,991)
Information Services	5162.5229	Employer Benefits	\$	(19,732)
Information Services	5165.5229	Employer Benefits	\$	(4,643)
Information Services	5166.5229	Employer Benefits	\$	(8,183)
Human Services	19131.5229	Employer Benefits	\$	(1,973)
Human Services	19132.5229	Employer Benefits	\$	(2,321)
Solid Waste	43010.5229	Employer Benefits	\$	(2,321)
Stormwater	44011.5229	Employer Benefits	\$	(43,565)
Sewer Utility	410100.5229	Employer Benefits	\$	(4,643)
Various Funds	****.5081	Ending Fund Balance		\$ 677,687
Accounting Adjustment	Human Services	1961.3690.90	Other Miscellaneous Revenues	\$ (310,000)
ASO Medicaid		1961.5415	Management Consulting	\$ 310,000

Grant Adjustments Recovery Center	Human Services	1622.5499	Other	\$ (520,000)		
		1622.3460.30	Chemical Dependency Services		\$ 520,000	
Grant Adjustments Housing Affordability	Human Services	1132.3340.0420	Department of Commerce	\$ (1,500,000)		
		1132.3330.2102	Covid State and Local Fiscal Recover	\$ (12,250,000)		
		1132.5419	Other Professional Services		\$ 13,750,000	
State EcSA Grants - Employment & Training	Human Services	1921.3340.0470	Employment Security Department	\$ (555,000)		
		1921.5519	Miscellaneous Intergovernmental Services		\$ 555,000	
Quest Grant - WIOA	Human Services	19131.3330.172	WIOA National Emergency Grants (N	\$ (370,000)		
		19131.5519	Miscellaneous Intergovernmental Services		\$ 370,000	
Grant Adjustments - Developmental Disabilities	Human Services	1821.3370.68	Developmental Disabilities Services	\$ (435,000)		
		1821.5415	Management Consulting		\$ 435,000	
Parks' Maintenance - One-Time Equipment & Projects	Parks	1501.5412	Engineering and Architectural		\$ 15,000	
		1501.5640	Machinery and Equipment		\$ 30,000	
		1501.5642	Other Machinery and Equipment		\$ 75,000	
		1501.5081	Ending Fund Balance			\$ (120,000)
Parks Capital - To Record Donated Property	Parks		Parks Capital - I Contributions & Donations - Private	\$ (324,340)		
		3821.5610	Land		\$ 324,340	
Case Management System - Victim/Witness Fund	Prosecutor	1221.5352	Computer Software		\$ 158,000	
		1221.5419	Other Professional Services		\$ 132,500	
		1221.5499	Other		\$ 50,000	
		1221.5081	Ending Fund Balance			\$ (340,500)
Total Other Funds				(15,262,937)	16,629,783	(1,366,846)
Grand Total				(25,871,199)	16,391,107	9,480,092