



Meeting Date: July 10, 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 2nd quarter of 2023, increases spending authority in the general fund by \$3,210,307. It also increases spending authority in other specified funds by \$12,868,848. All expenditure increases are supported by cash balances or increased revenues.

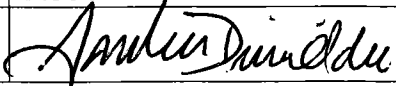
**2nd Quarter Budget Amendment 2023**

***General Fund***

<b>Administrative Services</b>	Adaptive Planning Software Implementation
<b>Community Development</b>	Chico Creek Project - Increased Funding
<b>District Court</b>	Accounting Adjustment - Judge Pro Tem
<b>GA&amp;O</b>	Commissioner One-Time Funds - Public Works Projects Human Trafficking Task Force - Limited Funding Ridgetop Property Project Funding Advanced Funding for Grant Activity - Department of Ecology
<b>JUVENILE</b>	Increase Contract Award Accounting Adjustment
<b>Medical Examiner</b>	Accounting Adjustment - Pathology Services
<b>Parks</b>	Parks Capital Plan Amendment - Fairgrounds Projects Accounting Adjustment - Correction from Q1

***Other Funds***

<b>County Roads</b>	Commissioner One-Time Funds - Public Works Projects Ridgetop Property Project Funding
<b>Prosecutor</b>	Human Trafficking Task Force - Limited Funding
<b>Community Development</b>	Permit Intake Automation - Contract Services
<b>Parks</b>	Parks Capital Plan Amendment - Fairgrounds Projects Parks Capital Plan Amendment - REET II Projects Accounting Adjustment – Q1 Correction Parks Capital Plan Amendment - Other

	<b>Administrative Services</b>	Ridgetop Property Project Funding
	<b>County Commissioner</b>	Long Lake Management District - Grant Department of Ecology
	<b>Public Works</b>	Fund Closeout - Solid Waste Planning Reserve; Redistribute funds to Capital and Rate Stabilization funds
<b>Attachments:</b>		
1. Resolution 2. Attachment A		
<b>Fiscal Impact</b>		
<b>Expenditure required for this specific action:</b>		\$16,079,155
<b>Related Revenue:</b>		\$11,318,671
<b>Cost Savings:</b>		\$0
<b>Total Fiscal Impact:</b>		\$4,760,484
<b>Source of Funds:</b>		Various
<b>Fiscal Impact (DAS) Review</b>		
<b>Departmental Coordination</b>		
<b>Department</b>	<b>Representative</b>	<b>Recommendation/Comment</b>
Department of Administrative Services	Amber Dunwiddie	
<b>Contract Information – N/A</b>		

RESOLUTION 119 -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 & B.

**ADOPTED** this 10th day of July 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 Description	Account Info	Revenue	Expenditure	Ending Fund Balance
Adaptive Planning Software Implementation	Administrative Services	Other Professional Services Ending Fund Balance	9234.5419 9251.5081		40,000	(40,000)
Chico Creek Project - Increased Funding	Community Development	Other Miscellaneous Revenues Office/Operating Supplies	9226.3690.90 9226.5311	(2,457)	2,457	
Accounting Adjustment - Judge Pro Tem	District Court	Pro Tem Judges Extra Help	9061.5416.10 9061.5109		(100,000) 100,000	
Advanced Funding for Grant Activity - Department of Ecology	GA&O	Transfer Out Ending Fund Balance	9251.6971.1691 9251.5081		600	(600)
Commissioner One-Time Funds - Public Works Projects	GA&O	Transfers Out Ending Fund Balance	9251.6971.102100 9251.5081		97,000	(97,000)
Human Trafficking Task Force - Limited Funding	GA&O	Transfers Out Ending Fund Balance	9251.6971.1391 9251.5081		250,000	(250,000)
Ridgetop Property Project Funding	GA&O	Transfers Out Ending Fund Balance	9251.6971.3611 9251.5081		2,125,000	(2,125,000)
Increase Contract Award	Juvenile	Other Miscellaneous Revenues Office/Operating Supplies Small Tools and Equipment Dues, Subscriptions, Memberships Cellular Telephones Other	9423.3690.90 9423.5311 9423.5351 9423.5492 9423.5422 9423.5499	(8,000)	920 3,600 315 165 3,000	
Accounting Adjustment	Juvenile	Office/Operating Supplies Computer Software	9423.5311 9423.5352		(3,870) 3,870	
Accounting Adjustment - Pathology Services	Medical Examiner	Medical, Dental, and Hospital Extra Help	9171.5413 9171.5109		(21,700) 21,700	
Parks Capital Plan Amendment - Fairgrounds Projects	Parks	Transfers Out Ending Fund Balance	9505.6971.3821 9251.5081		687,250	(687,250)
Accounting Adjustment - Correction from Q1	Parks	Transfers Out Transfers Out	9509.6971.3821 9505.6971.3821		(65,000) 65,000	
<b>Total General Fund</b>				<b>(10,457)</b>	<b>3,210,307</b>	<b>(3,199,850)</b>
Commissioner One-Time Funds - Public Works Projects	County Roads	Transfers In Ending Fund Balance	102100.4970.9251 102100.5081	(97,000)		97,000
Ridgetop Property Project Funding	County Roads	Transfers Out Ending Fund Balance Transfers Out Ending Fund Balance	102100.6971.3611 102100.5081 1061.6971.3611 1061.5081		500,000 1,000,000	(500,000) (1,000,000)
Human Trafficking Task Force - Limited Funding	Prosecutor	Transfers In Regular Salaries Industrial Insurance Social Security PERS Retirement Ending Fund Balance	1391.4970.9251 1391.5101 1391.5201 1391.5202 1391.5203 1391.5081	(250,000)	40,000 500 3,000 3,900	202,600
Permit Intake Automation - Contract Services	Community Development	Other Professional Services Ending Fund Balance	1689.5419 1681.5081		75,000	(75,000)
Parks Capital Plan Amendment - Fairgrounds Projects	Parks	Transfers In Other Professional Services	3821.4970.9505 3821.5419	(687,250)	687,250	
Parks Capital Plan Amendment - REET II Projects	Parks	Repairs and Maintenance Transfers In Transfers Out Ending Fund Balance	3821.5482 3821.4970.1311 1311.6971.3821 1311.5081	(328,234)	328,234	(328,234)

**Budget FY2023 Supplemental Information - Attachment A**

Title Description	Department	Account Description	Account Info	Revenue	Expenditure	Ending Fund Balance
Accounting Adjustment - Correction from Q1	Parks	Transfers In	3821.4970.9505	(65,000)		
		Other Professional Services	3821.5419		65,000	
Parks Capital Plan Amendment - Other	Parks	Interlocal Grants	3822.3370.10	(775,130)		
		Other Professional Services	3822.5419		775,130	
		Other Professional Services	3821.5419		(43,000)	
		Ending Fund Balance	3821.5081			43,000
Ridgetop Property Project Funding	Administrative Services	Transfers In	3611.4970.9251	(2,125,000)		
		Transfers In	3611.4970.102100	(500,000)		
		Transfers In	3611.4970.1061	(1,000,000)		
		Department of Commerce	3611.3340.0420	(2,000,000)		
		Land	3611.5610		5,625,000	
Long Lake Management District - Grant Department of Ecology	County Commissioner	Transfer In	1691.4970.9251	(600)		
		Other Professional Services	1691.5419		600	
Fund Closeout - Solid Waste Planning Reserve	Solid Waste	Transfer Out	4341.6971.4251		1,500,000	
		Transfer Out	4341.6971.4382		1,980,000	
		Ending Fund Balance	4341.5081			(3,480,000)
		Transfer In	4251.4970.4341	(1,500,000)		
		Ending Fund Balance	4251.5081			1,500,000
		Transfer In	4382.4970.4341	(1,980,000)		
	Ending Fund Balance	4381.5081			1,980,000	
<b>Total Other Funds</b>				<b>(11,308,214)</b>	<b>12,868,848</b>	<b>(1,560,634)</b>
<b>Grand Total</b>				<b>(11,318,671)</b>	<b>16,079,155</b>	<b>(4,760,484)</b>

Incumbent/Position ID Number  
Current Classification Title  
Pay Grade, Step, Current Salary or Range  
Cost Center, Job Type, FTE Status

Revised or Maintained Position ID Number  
Revised or New Classification Title  
Pay Grade, Step, Salary or Range  
Cost Center, Job Type, FTE Status

### **ADMINISTRATIVE SERVICES**

***Increase FTE***

Fiscal Support Specialist  
AC1H, \$23.87 - \$33.73/HR  
FA8, 9231, FS2-1308, .50 FTE

Fiscal Support Specialist  
AC1H, \$23.87 - \$33.73/HR  
FA8, 9231, FS2-1308, 1.0 FTE  
Effective July 10, 2023

### **PROSECUTOR**

***Create***

vacant

Program Coordinator  
AB5S, \$65,998.41 - \$86,582.52/YR  
TBD, 1391, PR3-1308, 1.0FTE  
Effective July 10, 2023