



Meeting Date: July 11, 2022  
 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 2022 Annual Budget

**Recommended Action:** Move the Board adopt a Resolution Amending the 2022 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 2022, increases spending authority in the general fund by \$2,432,460. It also increases spending authority in other specified funds by \$19,271,781. All expenditure increases are supported by cash balances or increased revenues.

**2nd Quarter Budget Amendment 2022**

***General Fund***

<b>Admin Services</b> Assessor Auditor County Commissioners Emergency Management District Court Facilities Human Services Treasurer	Mid-Year Compensation Changes
<b>Coroner</b>	Succession Planning Replace Security Camera Washington State Patrol Grant
<b>General Admin &amp; Operations</b>	New Kitsap Nuisance Abatement Position Unemployment Costs KC-540-21 Demarche Consulting Group Inc Sales Tax Revenue
<b>Juvenile Services</b>	Accounting Corrections & Contract Amendments
<b>Parks</b>	Transfer State Entitlement - Fair Agriculture
<b>Public Defense</b>	New Positions
<b>Sheriff</b>	Reinstate Court Security Program Retention Pay and Lateral Incentives Accounting Correction – New Fund & Move Budget

***Other Funds***

<b>Administrative Services</b>	Accounting Correction Impact Fees County Roads
<b>Benefit Fund</b>	Medical Benefits Charges – New Positions
<b>Community Development</b>	Kitsap Nuisance Abatement Reso 075-2022
<b>Human Services</b>	New Fund - Community Investments in Affordable Housing Contract Services
<b>Parks</b>	Donated Land

	<b>Public Works</b>	Position Changes Attachment B
	<b>Sheriff</b>	Establish Medication Assisted Treatment Fund Accounting Correction - Law Enforcement and Criminal Justice Supplemental Funding
<b>Attachments:</b>	1. Resolution 2. Attachment A 3. Attachment B Position Changes	
<b><u>Fiscal Impact</u></b>		
<b>Expenditure required for this specific action:</b>		\$21,704,241
<b>Related Revenue:</b>		\$24,807,350
<b>Cost Savings:</b>		\$0
<b>Total Fiscal Impact:</b>		-\$3,103,109
<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 119-2022

**RESOLUTION AMENDING THE 2022 ANNUAL BUDGET**

**WHEREAS**, by Resolution 228-2021 the Board of County Commissioners adopted the annual budget of the County for 2022; 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 2022 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 2022, as presented on this date, is amended to the department/office and/or fund levels listed in Attachments A & B.

**ADOPTED** this 11th day of July 2022.



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

**NOT PRESENT**

\_\_\_\_\_  
EDWARD E. WOLFE, Chair

*Charlotte Garrido*

\_\_\_\_\_  
CHARLOTTE GARRIDO, Commissioner

*Robert Gelder*

\_\_\_\_\_  
ROBERT GELDER, Commissioner

ATTEST:

*Dana Daniels*

Dana Daniels, Clerk of the Board

## 2nd Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
<b>GENERAL FUND</b>						
<b>Administrative Services</b>		<b>Mid-Year Compensation Changes</b>		<b>Amount Requested</b>		
9231.5101		Regular Salaries			48,025	
9231.5202		Social Security			3,697	
9231.5203		PERS Retirement			4,952	
9231.5209		Washington Family Leave			71	
9251.5081		Ending Fund Balance				(56,745)
			-	-	56,745	(56,745)
<b>Assessor</b>		<b>Mid-Year Compensation Changes</b>		<b>Amount Requested</b>		
9151.5101		Regular Salaries			112,902	
9151.5202		Social Security			10,028	
9151.5203		PERS Retirement			13,437	
9151.5209		Washington Family Leave			194	
9251.5081		Ending Fund Balance				(136,561)
			-	-	136,561	(136,561)
<b>Auditor</b>		<b>Mid-Year Compensation Changes</b>		<b>Amount Requested</b>		
9165.5101		Regular Salaries			120,507	
9165.5202		Social Security			10,788	
9165.5203		PERS Retirement			14,454	
9165.5209		Washington Family Leave			205	
9251.5081		Ending Fund Balance				(145,954)
			-	-	145,954	(145,954)
<b>Board of County Commissioners</b>		<b>Mid-Year Compensation Changes</b>		<b>Amount Requested</b>		
9011.5101		Regular Salaries			19,125	
9011.5202		Social Security			1,463	
9011.5203		PERS Retirement			1,961	
9011.5209		Washington Family Leave			28	
9251.5081		Ending Fund Balance				(22,577)
			-	-	22,577	(22,577)
<b>Coroner</b>		<b>Succession Planning</b>		<b>Amount Requested</b>		
9171.5101		Regular Salaries			65,261	
9171.5202		Social Security			4,993	
9171.5203		PERS Retirement			6,689	
9171.5201		Industrial Insurance			3,006	
9171.5209		Washington Family Leave			96	
9251.5081		Ending Fund Balance				(80,045)
9171.5106		Annual Leave Payout			20,773	
9171.5104		Sick Leave Payout			7,124	
9251.5081		Ending Fund Balance				(27,897)
			-	-	107,942	(107,942)
<b>Coroner</b>		<b>Replace Security Camera</b>		<b>Amount Requested</b>		
9171.5483		Repairs & Maintenance			2,600	
9251.5081		Ending Fund Balance				(2,600)
			-	-	2,600	(2,600)
<b>Coroner</b>		<b>Washington State Patrol Grant</b>		<b>Amount Requested</b>		
9171.3340.0690		Other State Agencies		22,200		
9171.5311		Office/Operating Supplies			9,600	
9171.5483		Repairs & Maintenance Equipment			12,600	
			-	22,200	22,200	-
<b>Dept. of Emergency Mgmt</b>		<b>Mid-Year Compensation Changes</b>		<b>Amount Requested</b>		
9241.5101		Regular Salaries			15,065	
9241.5202		Social Security			1,196	
9241.5203		PERS Retirement			1,603	
9241.5209		Washington Family Leave			22	
9251.5081		Ending Fund Balance				(17,886)
			-	-	17,886	(17,886)

## 2nd Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
<b>District Court</b>		<b>Mid-Year Compensation Changes</b>	<b>Amount Requested</b>			
9061.5101		Regular Salaries			131,306	
9061.5202		Social Security			10,067	
9061.5203		PERS Retirement			13,488	
9061.5209		Washington Family Leave			192	
9251.5081		Ending Fund Balance				(155,053)
			-	-	155,053	(155,053)
<b>Facilities</b>		<b>Mid-Year Compensation Changes</b>	<b>Amount Requested</b>			
9271.5101		Regular Salaries			68,878	
9271.5202		Social Security			5,269	
9271.5203		PERS Retirement			7,060	
9271.5209		Washington Family Leave			100	
9251.5081		Ending Fund Balance				(81,307)
			-	-	81,307	(81,307)
<b>General Admin &amp; Operations</b>		<b>New Position - Kitsap Nuisance Abatement Reso 075-2022</b>	<b>Amount Requested</b>			
9251.6971.1671		Transfer Out			67,900	
9251.5081		Ending Fund Balance				(67,900)
			-	-	67,900	(67,900)
<b>General Admin &amp; Operations</b>		<b>Unemployment Costs</b>	<b>Amount Requested</b>			
9251.5220		Unemployment Compensation			30,000	
9251.5081		Ending Fund Balance				(30,000)
			-	-	30,000	(30,000)
<b>General Admin &amp; Operations</b>		<b>KC-540-21 Demarche Consulting Group Inc</b>	<b>Amount Requested</b>			
9251.5419		Other Professional Services			179,400	
9251.5081		Ending Fund Balance				(179,400)
			-	-	179,400	(179,400)
<b>General Admin &amp; Operations</b>		<b>Sales Tax Revenue</b>	<b>Amount Requested</b>			
9251.3130.10		Local Retail Sales and Use Tax		1,185,000		
9251.3130.70		Local Sales Tax - Criminal Justice		425,000		
9251.5081		Ending Fund Balance				1,610,000
			-	1,610,000	-	1,610,000
<b>Juvenile</b>		<b>Accounting Correction</b>	<b>Amount Requested</b>			
9422.5418		Prisoner Medical Contract			(133,566)	
9422.5418.01		Prisoner Medical Contract			133,566	
9423.3340.0120	State Grant - Other Judicial Agencies			(307,199)		
9423.3340.0121	State Grant - AOC Becca			107,217		
9423.3340.0122	State Grant - AOC CASA			109,836		
9423.3340.0124	State Grant - AOC Unified Family Court			90,146		
9423.3340.0410	State Grant - DCYF			(90,822)		
9423.3340.0411	State Grant - DCYF EBE			77,417		
9423.3340.0412	State Grant - DCYF CJS			13,405		
9423.3340.0462	State Grant - CJS			(68,816)		
9423.3340.0412	State Grant - DCYF CJS			68,816		
9423.3340.0467	State Grant - CJAA			(58,453)		
9423.3340.0417	State Grant - DCYF CJAA			58,453		
9423.3340.0468	State Grant - CDDA			(122,020)		
9423.3340.0418	State Grant - DCYF CDDA			122,020		
9423.3340.0473	State Grant - SSODA			(120,711)		
9423.3340.0413	State Grant - DCYF SSODA			120,711		
9422.3340.0460	State Grant - DSHS			(3,000)		
9422.3340.0410	State Grant - DCYF			3,000		
			-	-	-	-

## 2nd Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
<b>Juvenile</b>			<b>Contract Amendments</b>			
			<b>Amount Requested</b>			
9423.3330.93110	Intergovernmental Revenue	Ending Fund Balance		85,000		85,000
9251.5081						
9423.3690.90	Other Misc Revenue	Other Professional Services		35,000	30,000	
9423.5419		Other			5,000	
9423.5499						
9423.3420.74	Security of Persons & Property	Extra Help		65,246	26,250	
9423.5109		Intern Pay			7,000	
9423.5121		Other			31,996	
9423.5499						
			-	185,246	100,246	85,000
<b>Human Services</b>			<b>Mid-Year Compensation Changes</b>			
			<b>Amount Requested</b>			
9701.5101		Regular Salaries			9,496	
9701.5202		Social Security			732	
9701.5203		PERS Retirement			981	
9701.5209		Washington Family Leave			13	
9251.5081		Ending Fund Balance				(11,222)
			-	-	11,222	(11,222)
<b>Parks</b>			<b>Transfer Fair Agriculture Grant</b>			
			<b>Amount Requested</b>			
9502.3360.0211	State Entitlement - Fair Fund			88,945		
9502.5499		Other			88,945	
			-	88,945	88,945	-
<b>Public Defense</b>			<b>New Positions - Attorney 1</b>			
			<b>Amount Requested</b>			
9111.5101		Regular Salaries			62,777	
9111.5201		Industrial Insurance			728	
9111.5202		Social Security			4,802	
9111.5203		PERS Retirement			6,435	
9111.5209		Washington Family Leave			92	
9111.5229		Benefit Bucket			11,592	
9111.5416		Special Legal Services			(86,426)	
			-	-	-	-
<b>Sheriff</b>			<b>Establish Court Security Program</b>			
			<b>Amount Requested</b>			
9402.5101		Regular Salaries			(272,094)	
9402.5102		Overtime Pay			(30,000)	
9402.5103		Longevity Pay			(808)	
9402.5109		Extra Help			(21,408)	
9402.5201		Industrial Insurance			(17,077)	
9402.5202		Social Security			(24,740)	
9402.5203		PERS Retirement			(29,673)	
9402.5205		Clothing Allowance			(1,692)	
9402.5206		Leoff Retirement			(663)	
9402.5209		WA State Fam & Med Leave			(398)	
9402.5215		Disability Insurance			(762)	
9402.5229		Benefits Bucket			(79,695)	
9402.5299		Sal/Bene Attrition Budget			10,327	
9410.5101		Regular Salaries			272,094	
9410.5102		Overtime Pay			30,000	
9410.5103		Longevity Pay			808	
9410.5109		Extra Help			21,408	
9410.5201		Industrial Insurance			17,077	
9410.5202		Social Security			24,740	
9410.5203		PERS Retirement			29,673	
9410.5205		Clothing Allowance			1,692	
9410.5206		Leoff Retirement			663	
9410.5209		WA State Fam & Med Leave			398	
9410.5215		Disability Insurance			762	
9410.5229		Benefits Bucket			79,695	
9410.5299		Sal/Bene Attrition Budget			(10,327)	
			-	-	-	-

## 2nd Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
<b>Sheriff</b>		<b>Sheriff Retention &amp; Lateral Incentives</b>	<b>Amount Requested</b>			
9402.5197		Premium/Recruitment/Retention			20,000	
9403.5197		Premium/Recruitment/Retention			60,000	
9404.5197		Premium/Recruitment/Retention			780,000	
9405.5197		Premium/Recruitment/Retention			150,000	
9406.5197		Premium/Recruitment/Retention			20,000	
9408.5197		Premium/Recruitment/Retention			767,917	
9251.5081		Ending Fund Balance				(1,797,917)
			-	-	1,797,917	(1,797,917)
<b>Sheriff</b>		<b>Accounting Correction - Fund Balance Transfer &amp; Move Budget</b>	<b>Amount Requested</b>			
9406.6971		Transfer Out			(1,317,095)	
9406.6971.1151		Transfer Out			252,582	
9406.3330.93788	Opioid STR			(457,955)		
9406.3340.0690	Other State Agencies			(331,128)		
9406.5311		Office/Operating Supplies			(5,000)	
9406.5314		Prisoner Prescriptions			(20,000)	
9406.5351		Small Tools and Equipment			(3,000)	
9406.5353		Small Computer Equipment			(3,000)	
9406.5419		Other Professional Services			(457,955)	
9406.5439		Non-Employee Travel			(200,000)	
9406.5451		Operating Rentals and Leases			(2,000)	
9251.5081		Ending Fund Balance				(98,128)
9406.6971.1381		Transfer Out			1,064,513	
			-	(789,083)	(690,955)	(98,128)
<b>Treasurer</b>		<b>Mid-Year Compensation Changes &amp; Leave Payout</b>	<b>Amount Requested</b>			
9181.5101		Regular Salaries			41,787	
9181.5202		Social Security			3,374	
9181.5203		PERS Retirement			4,393	
9181.5201		Industrial Insurance			374	
9181.5209		Washington Family Leave			72	
9181.5104		Sick Leave Payout			16,513	
9181.5106		Annual Leave Payout			22,447	
9251.5081		Ending Fund Balance				(88,960)
			-	-	88,960	(88,960)
<b>Treasurer</b>		<b>Equipment Purchase</b>	<b>Amount Requested</b>			
9181.5351		Small Tools and Equipment			10,000	
9251.5081		Ending Fund Balance				(10,000)
			-	-	10,000	(10,000)
<b>TOTAL GENERAL FUND</b>			<b>-</b>	<b>1,117,308</b>	<b>2,432,460</b>	<b>(1,315,152)</b>

## 2nd Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
<b>OTHER FUNDS</b>						
<b>Admin Services</b>		<b>Accounting Correction - Poplars &amp; Cumulative Reserve</b>		<b>Amount Requested</b>		
3361.6971.1381		Transfer Out			546,603	
3361.5081		Ending Fund Balance				(546,603)
2371.4970.3361	Transfer In			546,603		
2371.5081		Ending Fund Balance				546,603
2371.6971.1381		Transfer Out			1,272,970	
2371.5081		Ending Fund Balance				(1,272,970)
1381.4970.2371	Transfer In			1,272,970		
1381.5081		Ending Fund Balance				1,272,970
			-	1,819,573	1,819,573	-
<b>Admin Services</b>		<b>Impact Fees - County Road Fund</b>		<b>Amount Requested</b>		
1731.6971.102100	Transfer Out				342,093	
1731.5081		Ending Fund Balance				(342,093)
1741.6971.102100	Transfer Out				803,187	
1741.5081		Ending Fund Balance				(803,187)
1751.6971.102100	Transfer Out				89,188	
1751.5081		Ending Fund Balance				(89,188)
1761.6971.102100	Transfer Out				328,367	
1761.5081		Ending Fund Balance				(328,367)
102100.4970.1731	Transfer In			342,093		
102100.4970.1741	Transfer In			803,187		
102100.4970.1751	Transfer In			89,188		
102100.4970.1761	Transfer In			328,367		
102100.5081		Ending Fund Balance				1,562,835
			-	1,562,835	1,562,835	-
<b>Benefits Fund</b>		<b>Medical Benefits Charges - New Positions</b>		<b>Amount Requested</b>		
5061.3480.95	Employee Medical Benefits			43,587		
5061.5081		Ending Fund Balance				43,587
			-	43,587	-	43,587
<b>Community Development</b>		<b>New Position - Kitsap Nuisance Abatement Reso 075-2022</b>		<b>Amount Requested</b>		
1671.4970.9251	Transfer In			67,900		
1671.5101		Regular Salaries			48,093	
1671.5201		Social Security			4,749	
1671.5203		PERS Retirement			6,364	
1671.5229		Benefits Bucket			8,694	
			-	67,900	67,900	-
<b>Human Services</b>		<b>Establish New Sales Tax Fund</b>		<b>Amount Requested</b>		
1061.3130.27	Affordable Housing Sales Tax			4,500,000		
1061.5101		Regular Salaries			84,534	
1061.5201		Industrial Insurance			910	
1061.5202		Social Security			6,467	
1061.5203		PERS Retirement			8,665	
1061.5209		Washington Family Leave			124	
1061.5229		Benefits Bucket			8,694	
1061.5081		Ending Fund Balance				4,390,606
			-	4,500,000	109,394	4,390,606
<b>Human Services</b>		<b>Housing Affordability - Increase Contract Services</b>		<b>Amount Requested</b>		
1132.3330.21029	COVID Relief Fund Local			7,400,000		
1132.3330.21023	Emergency Rental Assistance			7,400,000		
1132.5419		Other Professional Services			14,800,000	
			-	14,800,000	14,800,000	-
<b>Parks</b>		<b>Donated Land (Illahee Forest Preserve)</b>		<b>Amount Requested</b>		
3821.3380.90		Other Government Services		60,000		
3821.5610		Land			60,000	
			-	60,000	60,000	-
<b>Public Works</b>		<b>Sewer Utility - Unfreeze Position U68</b>		<b>Amount Requested</b>		
4024.3430.501	Sewer Service Charges			47,064		
4024.5101		Regular Salaries			32,458	



## 2nd Quarter 2022 Supplemental Budget Information - Attachment A

DEPARTMENT & ACCOUNT NO	REVENUE DESCRIPTION	EXPENDITURE DESCRIPTION	BEGINNING FUND BALANCE	REVENUE	EXPENDITURE	ENDING FUND BALANCE
4024.5202		Social Security			2,483	
4024.5203		PERS Retirement			3,327	
4024.5201		Industrial Insurance			1,503	
4024.5229		Benefits Bucket			7,245	
4024.5209		Washington Family Leave			48	
			-	47,064	47,064	-
<b>Public Works</b>	<b>Solid Waste - Transfer Station Increase FTE T50</b>		<b>Amount Requested</b>			
4371.5101		Regular Salaries			20,000	
4371.5202		Social Security			1,530	
4371.5203		PERS Retirement			2,050	
4371.5201		Industrial Insurance			926	
4371.5229		Benefits Bucket			4,464	
4371.5209		Washington Family Leave			30	
4371.5081		Ending Fund Balance				(29,000)
			-	-	29,000	(29,000)
<b>Public Works</b>	<b>Sewer Utility - Unfreeze Position U42 Reso 098-2022</b>		<b>Amount Requested</b>			
4025.5101		Regular Salaries			21,507	
4025.5202		Social Security			1,645	
4025.5203		PERS Retirement			2,205	
4025.5201		Industrial Insurance			455	
4025.5229		Benefits Bucket			7,245	
4025.5209		Washington Family Leave			32	
4025.5081		Ending Fund Balance				(33,089)
			-	-	33,089	(33,089)
<b>Public Works</b>	<b>Sewer Utility - New Position Utility Analyst</b>		<b>Amount Requested</b>			
4021.5101		Regular Salaries			34,663	
4021.5202		Social Security			2,652	
4021.5203		PERS Retirement			3,553	
4021.5201		Industrial Insurance			1,503	
4021.5229		Benefits Bucket			7,245	
4021.5209		Washington Family Leave			51	
4021.5081		Ending Fund Balance				(49,667)
			-	-	49,667	(49,667)
<b>Public Works</b>	<b>Roads - Reclass Position</b>		<b>Amount Requested</b>			
1015.5101		Regular Salaries			1,893	
1015.5103		Longevity			57	
1015.5202		Social Security			149	
1015.5203		PERS Retirement			200	
1015.5209		Washington Family Leave			5	
1015.5081		Ending Fund Balance				(2,304)
			-	-	2,304	(2,304)
<b>Sheriff</b>	<b>Establish Medication Assisted Treatment Fund</b>		<b>Amount Requested</b>			
1361.4970.9406	Transfer In			(252,582)		
1361.5081		Ending Fund Balance				(252,582)
1151.4970.9406	Transfer In			252,582		
1151.3330.93788	Opioid STR			457,955		
1151.3340.0690	Other State Agencies			331,128		
1151.5311		Office/Operating Supplies			5,000	
1151.5314		Prisoner Prescriptions			20,000	
1151.5351		Small Tools and Equipment			3,000	
1151.5353		Small Computer Equipment			3,000	
1151.5419		Other Professional Services			457,955	
1151.5439		Non-Employee Travel			200,000	
1151.5451		Operating Rentals and Leases			2,000	
1151.5081		Ending Fund Balance				350,710
			-	789,083	690,955	98,128
<b>Sheriff</b>	<b>Accounting Correction - Law Enforcement Supplemental Funding</b>		<b>Amount Requested</b>			
1361.4970.9406	Transfer In			(1,064,513)		
1361.5081		Ending Fund Balance				(1,064,513)
1381.4970.9406	Transfer In			1,064,513		
1381.5081		Ending Fund Balance				1,064,513
			-	-	-	-
<b>TOTAL OTHER FUNDS</b>			-	<b>23,690,042</b>	<b>19,271,781</b>	<b>4,418,261</b>
<b>GRAND TOTAL</b>			-	<b>24,807,350</b>	<b>21,704,241</b>	<b>3,103,109</b>

