



Meeting Date: July 28, 2025
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 2025 Annual Budget

Recommended Action: Move the Board adopt a Resolution Amending the 2025 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 2025, increases spending authority in the general fund by \$126,101. It also increases spending authority in other specified funds by \$6,838,794. All expenditure increases are supported by cash balances or increased revenues.

2nd Quarter Budget Amendment 2025

General Fund

One-Time Expenditures	Polco Contract for Community Survey
Accounting Adjustment	Revenue Contracts Indigent Defense
Grant Accounting Adjustment	Safe Babies Court Funding Children, Youth, and Families State Funding

Other Funds

One-time Expenditures	NKSC Bond, Final Transfer Port Gamble Wildlife Survey Wheelchair Van Purchase
Operating Spend Adjustments	Coulter Creek Environment Survey 3 rd Pary Review Contract Services Hearing Examiner Services Excess Interest Distribution Extra Help Medical Benefits Fee
Capital Project Funding	Sewer Construction
Grant Accounting Adjustment	Rec and Conservation – Shore Friendly DNR – Liberty Bay Derelict Vessel Puget Sound Partnership Dept. of Ecology – Long Lake Invasive Species Illahee Forest Preserve Land Purchase

Attachments: 1. Resolution
2. Attachments A

Fiscal Impact

Expenditure required for this specific action:	\$6,964,895
Related Revenue:	\$6,512,166
Cost Savings:	\$0
Total Fiscal Impact:	\$452,729
Source of Funds:	Various

<u>Fiscal Impact (DAS) Review</u>		
Departmental Coordination		
Department	Representative	Recommendation/Comment
Department of Administrative Services	Amber Dunwiddie Kristofer Carlson	
Contract Information – N/A		

RESOLUTION 134 -2025

RESOLUTION AMENDING THE 2025 ANNUAL BUDGET

WHEREAS, by Resolution 199-2024 the Board of County Commissioners adopted the annual budget of the County for 2025; 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 2025 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 2025, as presented on this date, is amended to the department/office and/or fund levels listed in Attachment A.

ADOPTED this 28th day of July 2025.



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


CHRISTINE ROLFES, Chair

NOT PRESENT

ORAN ROOT, Commissioner


KATHERINE T. WALTERS, Commissioner

ATTEST:


Dana Daniels, Clerk of the Board

Budget FY2025 Supplemental Information - Attachment A

Title Description	Department	Account Info	Revenue	Expenditure	Ending Fund Balance
One-Time Funding					
Polco Contract for Community Survey	GA&O	9251.5419 9251.5081		32,790	(32,790)
Accounting Adjustment					
Revenue Contracts Indigent Defense	Public Defense	9111.3490.15 9111.3370.15	(42,000) (25,393)	67,393	
Grant Accounting Adjustment					
Safe Babies Court Funding	Juvenile	9423.3330.93110 9423.5419	(5,000)	5,000	
Children, Youth, and Families State Funding	Juvenile	9423.3340.0411 9423.5419	(20,918)	20,918	
Total General Fund			(93,311)	126,101	(32,790)
One-time Funding					
NKSC Bond, Final Transfer	County Roads	102100.4970.3431 102100.5081 3431.6971.102100 3431.5081	(3,342,916)	3,342,916	3,342,916 (3,342,916)
Port Gamble Wildlife Survey	Parks	1461.6971.3821 1461.5081 3821.4970.1461 3821.5419	(50,000)	50,000 50,000	(50,000)
Wheelchair Van Purchase	Human Services	1081.5643 1081.5081		14,939	(14,939)
Operating Spend Adjustment					
Coulter Creek Environment Survey	Parks	1501.5419 1501.5081		(80,000)	80,000
3rd Party Review Contract Services	Community Development	1681.5419 1681.5081		75,000	(75,000)
Hearing Examiner Services	Community Development	1681.5416 1681.5081		60,000	(60,000)
Excess Interest Distribution	Treasurer	1451.5519 1451.5081		300,000	(300,000)
Extra Help Medical Benefits Fee	Community Development	1681.5229 1681.5081 5061.3480.95 5061.5081	(8,550)	8,550	(8,550) 8,550
Capital Project Funding					
Sewer Construction Funds Transfer	Sewer Construction	4021.6971.410100 4021.5081 410100.4970.4021 410100.5081	(2,500,000)	2,500,000	(2,500,000) 2,500,000
Grant Accounting Adjustment					
Rec and Conservation - Shore Friendly	Community Development	1686.3340.0270	(30,000)		
DNR - Liberty Bay Derelict Vessel		1686.3340.0230	(38,937)		
Puget Sound Partnership		1686.3330.66456 1686.5419	(11,872)	80,809	

Dept. Of Ecology - Long Lake Invasive Species	Community Development	1201.3340.0310 1201.5419	(56,340)	56,340	
Illahee Forest Preserve Land Purchase	Administrative Services	1291.6971.3821		190,120	
		1291.3340.0420	(190,120)		
		3821.4970.1291	(190,120)		
		3821.5610		190,120	
Total Other Funds			(6,418,855)	6,838,794	(419,939)
Grand Total			(6,512,166)	6,964,895	(452,729)