



Meeting Date: October 28, 2024
 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 2024 Annual Budget

Recommended Action: Move the Board adopt a Resolution Amending the 2024 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 third quarter of 2024, increases spending authority in the general fund by \$817,611. It also increases spending authority in other funds by \$21,556,700. All expenditure increases are supported by cash balances or increased revenues.

3rd Quarter Budget Amendment 2024

General Fund

Treasurer	Additional Investment Income – Workday Integration
Parks	PROS Plan
Sheriff	Boating Safety Grant WASPC Body Cam Grant Additional Body Cam Expense
Department of Emergency Management	Estate Trust Donation
Prosecutor	One-time Appellate Revenue Document Storage Expense

Other Funds

County Roads	Capital Project Funding
Human Services	Grants Accounting Adjustments
Parks	Point No Point Rental Activity
Community Development	Permit Intake Automation Long Lake Invasive Species Grant Noxious Weed Grant
Administrative Services	Capital Project Funding (Debt Service)
Information Services	IS Projects

Attachments:	1. Resolution 2. Attachment A	
<u>Fiscal Impact</u>		
Expenditure required for this specific action:		\$21,556,700
Related Revenue:		\$11,577,500
Cost Savings:		\$0
Total Fiscal Impact:		\$9,979,200
Source of Funds:		Various
<u>Fiscal Impact (DAS) Review</u>		
Departmental Coordination		
Department	Representative	Recommendation/Comment
Department of Administrative Services	Amber Dunwiddie	
Contract Information – N/A		

RESOLUTION 167 -2024

RESOLUTION AMENDING THE 2024 ANNUAL BUDGET

WHEREAS, by Resolution 212-2023 the Board of County Commissioners adopted the annual budget of the County for 2024; 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 third quarter of the year which require inclusion in the 2024 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 2024, as presented on this date, is amended to the department/office and/or fund levels listed in Attachment A.

ADOPTED this 28th day of October 2024.



BOARD OF COUNTY COMMISSIONERS
KITSAP COUNTY, WASHINGTON

Katherine T. Walters

KATHERINE WALTERS, Chair

Christine Rolfes

CHRISTINE ROLFES, Commissioner

Charlotte Garrido

CHARLOTTE GARRIDO, Commissioner

ATTEST:

Dana Daniels

Dana Daniels, Clerk of the Board

Budget FY2024 Supplemental Information - Attachment A

Title Description	Department	Account Info	Revenue	Expenditure	Ending Fund Balance
Additional Investment Income	Treasurer	9181.3610.40	(11,795)		
		9181.5419		11,795	
PROS Plan - Reappropriate One-time Funds	Parks	9507.5415		46,476	
		9251.5081			(46,476)
Boating Safety Grant	Sheriff	9404.5315		363	
		9404.5321		6,238	
		9404.5432		6,366	
		9404.5451		223	
		9404.5474		60	
		9404.5483		4,080	
		9404.3330.97012	(17,330)		
WASPC Body Cam Grant	Sheriff	9409.3340.0110	(317,404)		
		9409.5357		269,752	
		9409.5419		9,851	
		9409.5452		37,801	
BWC Additional Expenses	Sheriff	9409.5311		284	
		9409.5357		1,226,623	
		9409.5422		19,414	
		9409.5484		(890,037)	
		9251.5081			(356,284)
Estate Trust Donation	Dept of Emergency Management	9241.3670.10	(10,000)		
		9241.5419		10,000	
One-time Appellate Revenue	Prosecutor	9081.3690.90	(30,000)		
		9081.5497		30,000	
Document Storage Final Payment	Prosecutor	9081.5419		18,579	
		9086.5419		9,742	
		9251.5081			(28,321)
Total General Fund			(386,529)	817,610	(431,081)
Capital Project Funding	County Roads	102100.4970.3431	(8,000,000)		
		102100.5412		1,550,000	
		102100.5670		6,450,000	
Grant Accounting Adjustment - Housing	Human Services	1091.3410.26	(30,000)		
		1091.5499		30,000	
Grant Accounting Adjustment - Recovery	Human Services	1622.3460.30	(400,000)		
		1622.5499		400,000	
Grant Accounting Adjustment - Developmental	Human Services	1821.3370.68	(550,000)		
		1821.5415		550,000	
Grant Accounting Adjustment - Prevention	Human Services	1833.3330.93959	(100,000)		
		1833.5499		100,000	
Grant Accounting Adjustment - WIOA ESD	Human Services	19131.3330.17258	(177,000)		
		19131.3330.17259	(280,000)		
		19131.3330.17277	(485,000)		
		19131.3330.1744	(158,000)		
		19132.5519		1,100,000	

Grant Accounting	Human Services	1921.3340.0470	(500,000)	
Adjustment - Non-WIOA		1921.5519		500,000
Grant Accounting	Human Services	1961.3370.64	(800,000)	
Adjustment - ASO Medicaid		1961.5415		800,000
Point No Point - Rental	Parks	1551.3620.50	(20,000)	
Activity		1551.5311		(5,000)
		1551.5419		8,000
		1551.5474		3,000
		1551.5481		25,000
		1551.5499		1,200
		1551.5081		(12,200)
Permit Intake Automation	Community	1689.5419		235,000
	Development	1681.5419		117,000
		1681.5353		1,500
		1681.5354		1,000
		1683.5353		3,000
		1683.5354		2,000
		1685.5353		1,500
		1685.5354		1,000
		1687.5353		3,000
		1687.5354		2,000
		1681.5419		100,000
		1681.5081		(467,000)
Long Lake Invasive Species	Community	1686.5419		75,000
Grant	Development	1686.3340.0310	(75,000)	
Noxious Weed Grant	Community	1686.5353		1,500
	Development	1686.5354		1,000
		1686.3330.66123	(2,500)	
Capital Project Funding	Administrative	3431.6971.102100		8,000,000
	Services	3431.5081		(8,000,000)
Information Services	Information	5168.5354		900,000
Projects	Services	5168.5484		600,000
		5161.5081		(1,500,000)
Total Other Funds			(11,577,500)	21,556,700
			(11,964,029)	22,374,310
				(10,410,281)