Meeting Date: October 27, 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 3rd quarter of 2025, increases spending authority in the general fund by $115,708. It also increases spending authority in other specified funds by $48,898,965. All expenditure increases are supported by cash balances or increased revenues.

3rd Quarter Budget Amendment 2025

General Fund

One-Time Expenditures	Kingston Incorporation Impact Study Medical Examiner Absence Coverage
Grant Accounting Adjustment	Boating Safety Grant

Other Funds

One-time Expenditures	Capital Facilities Fund Close-Out Capital Facilities Plan BR&R Legacy Projects Worker's Compensation & Timeloss Technology Project Completion – Voiceover IP & Assessor/Treasurer CTR Charging Station Contract Self-Insurance Claims
Operating Spend Adjustments	Technology Vendor Contract Increase ER&R Screen Plant Equipment Purchase Sewer Utility Vehicle Purchase
Capital Project Funding	Sewer Construction Surface/Stormwater Construction Solid Waste Construction
Accounting Adjustment	Road Impact Fee Transfers

Attachments:
1. Resolution
2. Attachments A

Fiscal Impact

Expenditure required for this specific action:	$49,014,673
Related Revenue:	$44,780,381
Cost Savings:	$0
Total Fiscal Impact:	$4,234,292
Source of Funds:	Various

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

RESOLUTION 183 -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 third 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 27th day of October 2025.

BOARD OF COMMISSIONERS STATE OF WASHINGTON KITSAP COUNTY

BOARD OF COUNTY COMMISSIONERS
KITSAP COUNTY, WASHINGTON

NOT PRESENT
CHRISTINE ROLFES, Chair

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					
Kingston Incorporation Impact Study	GA&O	9251.5419 9251.5081		30,000	 (30,000)
Medical Examiner Absence Coverage	Medical Examiner	9171.5101 9251.5081		71,500	 (71,500)
Grant Accounting Adjustment					
Boating Safety Grant	Sheriff	9404.3370.10 9404.5483	(14,208)	 14,208	
Total General Fund			**(14,208)**	**115,708**	**(101,500)**
One-time Funding					
Self-Insurance Claims	Administrative Services	5141.5469 5141.5081		350,000	 (350,000)
Workers Compensation & Timeloss		5142.5222 5141.5081		600,000	 (600,000)
CTR Charging Station		1891.5640 1891.5081		20,500	 (20,500)
Fund Close-Out Capital Facilities		3871.6971.5052 3871.5081		395,000	 (395,000)
BR&R Legacy Projects	Capital Facilities	5052.5481 5052.4970.3871	 (395,000)	395,000	
Capital Facilities Plan	Capital Facilities	5052.5481 5051.5081		1,500,000	 (1,500,000)
Technology Projects	Information Services	5168.5419 5168.5353 5161.5081		300,000 270,000	 (570,000)
Operating Spend Adjustment					
Sewer Utility Vehicle Purchase	Sewer Utility	410100.6971.5001 410100.5081		38,343	 (38,343)
	ER&R	5001.4970.410100 5001.5081	(38,343)		 38,343
Screen Plant Equipment Purchase	ER&R	5001.5642 5001.5081		267,292	 (267,292)
Vendor Contract Increases	Information Services	5161.5421 5161.5452 5161.5081		330,000 100,000	 (430,000)

Budget FY2025 Supplemental Information - Attachment A

Title Description	Department	Account Info	Revenue	Expenditure	Ending Fund Balance
Capital Project Funding					
Solid Waste Construction Funds Transfer	Solid Waste	4011.6971.4381		1,200,000	
		4011.5081			(1,200,000.00)
		4381.4970.4011	(1,200,000)		
		4371.6971.4381		10,000,000	
		4371.5081			(10,000,000.00)
		4381.4970.4371	(10,000,000)		
		4381.5081			11,200,000.00
Surface/Stormwater Management Construction Funds Tranfser	Surface/Stormwater	44011.6971.44114		7,000,000	
		44011.5081			(7,000,000)
		44114.4970.44011	(7,000,000)		
		44114.5081			7,000,000
Sewer Utility Construction Funds Transfer	Sewer Utility	4021.6971.410100		15,000,000	
		4021.5081			(15,000,000)
		410100.4970.4021	(15,000,000)		
		4051.6971.410100		8,000,000	
		4051.5081			(8,000,000)
		410100.4970.4051	(8,000,000)		
		410100.5081			23,000,000
Accounting Adjustment					
Road Impact Fee Transfers	County Roads	1731.6971.102100		27,450	
		1731.5081			(27,450)
		1741.6971.102100		2,173,214	
		1741.5081			(2,173,214)
		1751.6971.102100		137,399	
		1751.5081			(137,399)
		1761.6971.102100		794,767	
		1761.5081			(794,767)
		102100.4970.1731	(27,450)		
		102100.4970.1741	(2,173,214)		
		102100.4970.1751	(137,399)		
		102100.4970.1761	(794,767)		
		102100.5081			3,132,830
Total Other Funds			**(44,766,173)**	**48,898,965**	**(4,132,792)**
Grand Total			(44,780,381)	49,014,673	(4,234,292)