



Meeting Date: December 2, 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 4th quarter of 2024, increases spending authority in the general fund by \$5,099,157. It also increases spending authority in other specified funds by \$16,971,848. All expenditure increases are supported by cash balances or increased revenues.

**4th Quarter Budget Amendment 2024**

***General Fund***

<b>One-time Revenue Adjustment</b>	Investment Interest
<b>Accounting Adjustments</b>	Capital Facilities Reorganization Reverse Q3 2023 Benefit Fund Adjustment Attrition Adjustment
<b>One-time Expenditures &amp; Capital Project Funding</b>	Capital Facilities Plan PROS Plan Adjustment Sheriff Equipment
<b>Operating Spend Adjustments</b>	Jury Costs Contract Attorneys Building Maintenance Medical Examiner Extra Help & Supplies Succession Planning in Assessor's Office EMBA Contract & Utilities Special Legal Services in the Courts Extra Help in Emergency Management Elections Cost Sheriff Overtime, Incentive Pay, & Leave Payouts

***Other Funds***

<b>Accounting Adjustments</b>	Capital Facilities Reorganization Road Impact Fees Reverse Q3 2023 Benefit Fund Adjustment Equity Transfer of Excess Interest Earnings Employment & Training Grants
<b>One-time Expenditures &amp; Capital Project Funding</b>	Capital Facilities Plan
<b>Operating Spend Adjustments</b>	Narcotic Detection Dogs Land Acquisition Repairs to Rental Facilities Equipment & Vehicle Purchases Medical Claims Ballot Processing Center Supplies & Equipment

	<b>Operating Spend Adjustments</b>	Elections Costs Software in the Treasurer's Office Newcomer Sewer Fees
<b>Attachments:</b>	1. Resolution 2. Attachments A	
<b><u>Fiscal Impact</u></b>		
<b>Expenditure required for this specific action:</b>		\$22,071,005
<b>Related Revenue:</b>		\$14,619,781
<b>Cost Savings:</b>		\$0
<b>Total Fiscal Impact:</b>		\$6,390,437
<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 Dunwiddie Kristofer Carlson	
<b>Contract Information – N/A</b>		

RESOLUTION 198 -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 fourth 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 2nd day of December 2024.



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

*Katherine T. Walters*  
KATHERINE T. 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
<b>One-time Revenue Adjustments</b>					
Investment Interest	Treasurer	9181.3610.11	(4,700,000)		
		9181.3610.40	(550,000)		
		9251.5081			5,250,000
<b>Accounting Adjustments</b>					
Facilities Reorganization	Capital Facilities	9271.3620.40	10,000		
		9271.3620.50	167,000		
		9271.5101		(1,550,580)	
		9271.5102		(10,000)	
		9271.5103		(2,992)	
		9271.5108		(2,500)	
		9271.5190		(10,000)	
		9271.5201		(85,157)	
		9271.5202		(120,569)	
		9271.5203		(146,259)	
		9271.5209		(3,413)	
		9271.5215		(2,000)	
		9271.5229		(383,985)	
		9271.5299		57,077	
		9271.5311		(100,000)	
		9271.5321		(100)	
		9271.5351		(15,000)	
		9271.5357		(1,500)	
		9271.5413		(1,500)	
		9271.5419		(5,000)	
		9271.5422		(14,000)	
		9271.5431		(150)	
		9271.5432		(300)	
		9271.5441		(250)	
		9271.5451		(15,000)	
		9271.5472		(11,000)	
		9271.5473		(15,000)	
		9271.5474		(60,000)	
		9271.5475		(8,600)	
		9271.5477		(250)	
		9271.5479		(1,000)	
		9271.5481		(40,000)	
9271.5482		(10,000)			
9271.5483		(10,000)			
9271.5492		(10,000)			
9271.5497		(2,000)			
9271.5499		(5,000)			
9271.5912		(79,754)			
9271.5913		(20,775)			
9271.5914		(3,760)			

		9271.5922		(4,351)	
		9271.5931		(1,000)	
		9271.5933		(8,810)	
		9271.5951		(20,448)	
		9271.5955		(480)	
		9271.5961		(69,384)	
		9271.5981		(1,000)	
		9251.3490.19	1,034,630		
		9251.5997		1,584,160	
Benefit Fund Adjustment Q3 2023 - General Fund	County Commissioners	9011.5229		36,671	
	Superior Court	9051.5229		29,104	
		9052.5229		13,097	
		9053.5229		1,455	
	District Court	9061.5229		58,208	
		9062.5229		8,731	
		9063.5229		2,910	
	Prosecutor	9081.5229		147,266	
		9082.5229		29,104	
		9086.5229		41,473	
	Clerk	9091.5229		90,804	
		9092.5229		6,549	
		9094.5229		5,821	
		9095.5229		6,549	
		9096.5229		1,455	
	Public Defense	9111.5229		49,768	
	Assessor	9151.5229		69,850	
	Auditor	9165.5229		34,052	
		9166.5229		11,496	
		9167.5229		14,261	
	Medical Examiner	9171.5229		29,977	
	Treasurer	9181.5229		28,231	
	Community Development	9220.5229		13,534	
9222.5229			14,116		
9224.5229			17,462		
9226.5229			6,985		
Administrative Services	9231.5229		3,929		
	9232.5229		6,112		
	9234.5229		7,276		
Emergency Management	9241.5229		16,444		
Sheriff	9401.5229		25,139		
	9402.5229		77,274		
	9403.5229		41,043		
	9404.5229		436,664		
	9405.5229		64,875		
	9406.5229		42,689		
	9408.5229		397,355		
	9409.5229		21,976		
9410.5229		16,007			

Benefit Fund Adjustment Q3 2023 - General Fund	Juvenile	9421.5229		17,462	
		9422.5229		66,939	
		9423.5229		72,760	
	Parks	9500.5229		14,552	
		9505.5229		2,910	
		9506.5229		8,731	
		9507.5229		2,910	
		9508.5229		26,194	
	9509.5229		61,119		
	Human Resources	9601.5229		38,709	
Human Services	9701.5229		4,948		
	9702.5229		1,164		
GA&O	9251.5229		8,353		
	9251.5081			(2,252,463)	
Attrition Adjustment	County Commissioners	9011.5299		20,000	
	Clerk	9091.5299		15,000	
	Medical Examiner	9171.5299		25,000	
	Treasurer	9181.5299		35,000	
	Human Resources	9601.5299		15,000	
	Auditor	9165.5299		40,000	
	Prosecutor	9081.5299		(100,000)	
	Juvenile	9422.5299		(25,000)	
	Parks	9509.5299		(25,000)	
<b>One-time &amp; Capital Project Funding</b>					
Capital Facilities Plan	GA&O	9251.6971.5052		1,300,000	
		9251.5081			(1,300,000)
PROS Plan Adjustment	Parks	9507.5415		18,124	
		9251.5081			(18,124)
One-time Equipment Purchases	Sheriff	9404.5315		100,000	
		9404.5081			(100,000)
<b>Operating Spend Adjustments</b>					
Jury Costs	Clerk	9092.5425		10,000	
		9092.5439		5,000	
		9092.5438		60,000	
		9092.5491		5,000	
		9251.5081			(80,000)
Contract Attorneys	Public Defense	9111.5416		250,000	
		9251.5081			(250,000)
Building Maintenance & Equipment	Capital Facilities	9251.5997		500,000	
		9251.5081			(500,000)
Extra Help & Operating Budget	Medical Examiner	9171.5471		3,500	
		9171.5474		3,500	
		9171.5483		4,200	
		9171.5109		15,000	
		9251.5081			(26,200)

Succession Planning	Assessor	9151.5106 9251.5081		15,000	(15,000)
EMBA Contract & Utilities	Parks	9508.5352 9508.5472 9509.5482 9251.5081		13,000 42,000 26,000	(81,000)
Special Legal Services	Superior Court	9051.5416 9251.5081		50,000	(50,000)
Special Legal Services	District Court	9061.5416 9251.5081		50,000	(50,000)
Extra Help	Emergency Management	9241.5109 9251.5081		28,000	(28,000)
Elections Cost	GA&O	9251.5999 9251.5081		200,000	(200,000)
Overtime, Incentives & Leave Payouts	Sheriff	9404.5102 9408.5102 9404.5197 9408.5197 9404.5106 9408.5106 9251.5081		400,000 400,000 150,000 150,000 180,000 80,000	(1,360,000)
<b>Total General Fund</b>			(4,038,370)	5,099,157	(1,060,787)
<b>Accounting Adjustments</b>					
Facilities Reorganization	Capital Facilities	5051.3480.92	(2,084,160)		
		5051.3480.92	(1,034,630)		
		5051.3620.40	(10,000)		
		5051.3620.50	(167,000)		
		5051.5101		1,550,580	
		5051.5102		10,000	
		5051.5103		2,992	
		5051.5108		2,500	
		5051.5190		10,000	
		5051.5201		85,157	
		5051.5202		120,569	
		5051.5203		146,259	
		5051.5209		3,413	
		5051.5215		2,000	
		5051.5229		383,985	
		5051.5299		(57,077)	
		5051.5311		280,790	
		5051.5321		100	
		5051.5351		15,000	
		5051.5357		1,500	
		5051.5413		1,500	
5051.5419		5,000			
5051.5422		14,000			
5051.5431		150			
5051.5432		300			
5051.5441		250			

Facilities Reorganization	Capital Facilities	5051.5451		15,000	
		5051.5472		11,000	
		5051.5473		15,000	
		5051.5474		60,000	
		5051.5475		8,600	
		5051.5477		250	
		5051.5479		1,000	
		5051.5481		359,210	
		5051.5482		10,000	
		5051.5483		10,000	
		5051.5492		10,000	
		5051.5497		2,000	
		5051.5499		5,000	
		5051.5912		79,754	
		5051.5913		20,775	
		5051.5914		3,760	
		5051.5922		4,351	
		5051.5931		1,000	
		5051.5933		8,810	
		5051.5951		20,448	
5051.5955		480			
5051.5961		69,384			
5051.5981		1,000			
Roads Impact Fees	County Roads	1741.6971.102100		380,822	
		1741.5081			(380,822)
		1761.6971.102100		53,049	
		1761.5081			(53,049)
		102100.4970.1741	(380,822)		
		102100.4970.1761	(53,049)		
		102100.5081			433,871
	County Roads	1011.5229		18,026	
		1012.5229		51,071	
		1013.5229		81,250	
		1015.5229		23,214	
	Administrative Services	1321.5229		58	
		1653.5229		29,765	
		1891.5229		348	
		5141.5229		3,134	
		5142.5229		2,031	
	5143.5229		3,598		
	Auditor	1121.5229		1,103	
		5151.5229		5,804	
		5152.5229		5,223	
	Community Development	1671.5229		1,625	
		1681.5229		10,156	
		1683.5229		12,768	
1685.5229			19,268		
1686.5229			4,179		
1687.5229			10,563		
1688.5229		15,264			



Benefit Fund  
Adjustment Q3 2023 -  
Other Funds

County Commissioners	1201.5229		1,393	
ER&R	5001.5229		18,803	
Human Services	1061.5229		1,161	
	1071.5229		2,728	
	1091.5229		871	
	1131.5229		2,496	
	1132.5229		3,772	
	1241.5229		580	
	1621.5229		929	
	1622.5229		19,268	
	1623.5229		7,254	
	1624.5229		9,460	
	1645.5229		2,437	
	1813.5229		1,103	
	1821.5229		4,022	
	1833.5229		9,418	
	1902.5229		5,571	
	1903.5229		1,393	
	1904.5229		7,545	
	1905.5229		4,295	
	1906.5229		2,670	
	1907.5229		24,665	
1908.5229		1,161		
1921.5229		348		
1961.5229		3,192		
1971.5229		12,710		
19131.5229		1,973		
19132.5229		2,321		
Information Services	5161.5229		17,991	
	5162.5229		19,732	
	5165.5229		4,643	
	5166.5229		8,183	
Parks	1721.5229		1,161	
Prosecutor	1221.5229		1,161	
Sewer Utility	4021.5229		24,607	
	4022.5229		22,053	
	4023.5229		16,250	
	4024.5229		6,964	
	4025.5229		11,994	
	410100.5229		4,643	
Solid Waste	4011.5229		6,423	
	4013.5229		4,643	
	4014.5229		8,125	
	4015.5229		1,161	
	4371.5229		7,312	
	4372.5229		10,098	
	43010.5229		2,321	
Stormwater	44011.5229		43,565	

	Treasurer	1211.5229 1451.5229		1,161 1,509	
	GA&O	Various Funds.5229			(677,687)
Spot Equity Transfer Excess Interest Earnings	Treasurer	1451.5519 1451.5081		500,000	(500,000)
Employment & Training Grants	Human Services	1921.5415 1921.3340.0470	(500,000)	500,000	
<b>One-time &amp; Capital Project Funding</b>					
Capital Facilities Plan	Capital Facilities	5052.4970.9251 5051.5081	(1,300,000)		1,300,000
<b>Operating Spend Adjustments</b>					
Narcotic Detection Dogs	Sheriff	1361.5499 1361.5081		32,000	(32,000)
Conservation Futures Land Aquisition	Administrative Services	1291.5610 1291.5081		2,000,000	(2,000,000)
Repairs & Upgrades to Rental Facilities	Parks	1501.5415 1501.5419 1501.5474 1501.5481 1501.5482 1501.5630 1501.5081		42,500 (25,500) 4,000 172,000 195,000 (85,000)	(303,000)
Equipment & Vehicle Purchases	ER&R	5001.5349 5001.5483 5001.5081		1,100,000 450,000	(1,550,000)
Medical Claims	Human Resources	5061.3480.95 5061.5413 5061.5081	(2,930,150)	6,000,000	(3,069,850)
Ballot Processing Center Supplies & Equipment	Auditor	1111.3330.90404 1111.3340.0030 1111.3410.45 1111.3410.46 1111.3410.47 1111.5311 1111.5315 1111.5353 1111.5351 1111.5483 1111.5630 1111.5641 1111.5642 1111.5081	(180,000) (224,000) (259,950) (150,150) 122,500	13,000 10,000 15,000 150,000 60,000 200,000 500,000 (700,000)	443,600
Elections Cost	Auditor	5151.3410.45 5152.3410.46 5151.5113 5152.5121 5151.5311 5151.5419 5151.5425	(1,000,000.00) (180,000.00)	45,000 151,000 (160,000) (242,000) 52,000	

		5151.5451		14,000	
		5151.5496		1,275,000	
		5152.5425		45,000	
Software	Treasurer	1231.5452		1,500	
		1231.5081			(1,500)
Newcomer Fees	Sewer Utility	4051.3430.510	(250,000)		
		4051.5530		250,000	
<b>Total Other Funds</b>			<b>(10,581,411)</b>	<b>16,971,848</b>	<b>(6,390,437)</b>
Grand Total			(14,619,781)	22,071,005	(7,451,224)