



Meeting Date: April 27, 2026  
 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 2026 Annual Budget

**Recommended Action:** Move the Board adopt a Resolution Amending the 2026 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 1st quarter of 2026, decreases spending authority in the general fund by \$264,415. It also increases spending authority in other specified funds by \$513,342. All expenditure increases are supported by cash balances or increased revenues.

**1st Quarter Budget Amendment 2026**

**General Fund**

<b>One-time Expenditures</b>	Detective Space Funding Kingston Incorporation Study Inventory Management Audit Extra Help
<b>Accounting Adjustment</b>	Jail Medical Contract Billing Adjustment
<b>Grant Accounting Adjustment</b>	OPD Indigent Defense Grant Adjustment

**Other Funds**

<b>One-time Expenditures</b>	Parks Cartegraph & Volgistics Noxious Weed ILA Match Detective Space Funding
<b>Grant Accounting Adjustment</b>	Flood Plain Assessment Grant Vessel Recycle Event Grant Salmon Recovery in Local Planning Grant

**Attachments:** 1. Resolution  
2. Attachments A

**Fiscal Impact**

<b>Expenditure required for this specific action:</b>	\$248,927
<b>Related Revenue:</b>	\$77,715
<b>Cost Savings:</b>	\$0
<b>Total Fiscal Impact:</b>	\$171,212
<b>Source of Funds:</b>	Various

**Fiscal Impact (DAS) Review**

**Departmental Coordination**

Department	Representative	Recommendation/Comment
Department of Administrative Services	Amber Dunwiddie Kristofer Carlson	

**Contract Information – N/A**

RESOLUTION 075 -2026

RESOLUTION AMENDING THE 2026 ANNUAL BUDGET

**WHEREAS**, by Resolution 229-2025 the Board of County Commissioners adopted the annual budget of the County for 2026; 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 first quarter of the year which require inclusion in the 2026 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 2026, as presented on this date, is amended to the department/office and/or fund levels listed in Attachment A.

**ADOPTED** this 27th day of April 2026.



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

  
ORAN ROOT, Chair

  
CHRISTINE ROLFES, Commissioner

  
KATHERINE T. WALTERS, Commissioner

ATTEST:

  
Dana Daniels, Clerk of the Board

## Budget FY2026 Supplemental Information - Attachment A

Title Description	Department	Account Info	Revenue	Expenditure	Ending Fund Balance
<b>One-time Funding</b>					
Detective Space Funding	Sheriff	9251.6971.5052 9405.5453 9251.6971.5168 9251.5081		(200,000.00) 169,900 38,500	(8,400)
Kingston Incorporation Study	GA&O	9251.5419 9251.5081		30,000	(30,000)
Inventory Management Audit Extra Help	Emergency Management	9241.5101 9241.5109		(86,294.00) 86,294.00	
<b>Accounting Adjustment</b>					
Jail Medical Contract Billing Adjustment	Sheriff	9408.4970.1152 9408.5414	400,000.00	(400,000.00)	
<b>Grant Accounting Adjustment</b>					
OPD Indigent Defense Grant Adjustment	Public Defense	9111.3360.0128 9111.5416	(97,185.00)	97,185.00	
<b>Total General Fund</b>			<b>302,815</b>	<b>(264,415)</b>	<b>(38,400)</b>
<b>One-time Funding</b>					
Parks Cartograph & Volgistics	Parks	1501.5452 1501.5081		32,812	(32,812)
Noxious Weed ILA Matching Funds	Community Development	1201.5419 1201.5081		100,000	(100,000)
Detective Space Funding	Sheriff	5052.4970.9251 5052.563 5168.4970.9251 5161.5419	200,000  (38,500)	(200,000)  38,500	
<b>Grant Accounting Adjustment</b>					
Flood Plain Assessment Grant	Community Development	1686.3370.10 1686.5101 1686.3340.0230	(17,030)	17,030	
Vessel Recycle Event Grant		1686.5419 1686.3340.0420	(225,000)	300,000	
Salmon Recovery in Local Planning		1686.5101 1686.5419		125,000 100,000	
<b>Total Other Funds</b>				<b>(380,530)</b>	<b>513,342</b>
Grand Total			(77,715)	248,927	(171,212)