



Meeting Date: December 1, 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 4th quarter of 2025, increases spending authority in the general fund by \$4,415,135. It also increases spending authority in other specified funds by \$2,791,753 . All expenditure increases are supported by cash balances or increased revenues.

4th Quarter Budget Amendment 2025

General Fund

One-Time Expenditures	Courthouse Project Funding
One-Time Revenues	Investment Interest Earnings Sales Tax Revenue
Operating Spend Adjustments	Contract Attorneys Special Legal Services Unemployment Activity Medical Claims Adjustments Extra Help, Supplies, Services for ME Jury Expenses Overtime and LEOFF Adjustments
Attrition Adjustments	Various Departments
Grant Accounting Adjustments	Domestic Violence Moral Reconation Therapy Grant
Accounting Adjustment	Fair Association Reimbursements Forestry Fund Closeout

Other Funds

One-time Expenditures	Cartegraph Startup & Training Dump Trailer Purchase IS Project Closeout Courthouse Project Funding
Operating Spend Adjustments	IS Contract Vendor Increases Leave Payout Election Costs Medical Claims Expenses
Accounting Adjustments	Close Forest Stewardship Fund Extra Help Adjustment
Grant Accounting Adjustments	Office of Secretary of State WA Archives Harper Architecture and Engineering WA State Recreation & Conservation – Shore Friendly Suquamish Tribe – Fish Passage Prioritization

Attachments:	1. Resolution 2. Attachments A	
Fiscal Impact		
Expenditure required for this specific action:		\$7,206,888
Related Revenue:		\$9,650,388
Cost Savings:		\$0
Total Fiscal Impact:		\$2,443,500
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 215 -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 fourth 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 1st day of December 2025.



BOARD OF COUNTY COMMISSIONERS
KITSAP COUNTY, WASHINGTON

Christine Rolfes
CHRISTINE ROLFES, Chair

Oran Root
ORAN ROOT, Commissioner

Katherine T. Walters
KATHERINE T. WALTERS, Commissioner

ATTEST:

Dana Daniels
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						
Courthouse Project Funding	GA&O	9251.6971.3391 9251.5081		1,000,000	(1,000,000)	
One-Time Revenue Adjustment						
Investment Interest Earnings	Treasurer	9181.3610.11 9181.3610.40 9251.5081	(3,800,000) (300,000)		4,100,000	
Sales Tax Revenue	GA&O	9251.3130.10 9251.3131.70 9251.5081	(1,800,000) (200,000)		2,000,000	
Operating Spend Adjustment						
Contract Attorneys	Public Defense	9111.5416 9251.5081		300,000	(300,000)	
Special Legal Services	Superior Court	9051.5416 9251.5081		175,000	(175,000)	
	District Court	9061.5416 9251.5081		90,000	(90,000)	
Unemployment Activity	GA&O	9251.5220 9251.5081		25,000	(25,000)	
Medical Claims Funding		9251.6971.5061 9251.5081		2,000,000	(2,000,000)	
Extra Help Pathology Services	Medical Examiner	9171.5109 9171.5081		10,000	(10,000)	
Supplies and Services Adjustments		9171.5311 9171.5417 9171.5471 9171.5081		5,000 10,000 10,000	(25,000)	
		Jury Expenses	Clerk	9092.5438 9251.5081		40,000 (40,000)
		Sheriff Overtime Adjustment	Sheriff	9403.5102 9404.5102 9405.5102 9408.5102 9409.5102 9251.5081		34,000 326,400 27,200 272,000 20,400
LEOFF 1 Medical Adjustment				9407.5228 9251.5081		35,000.00 (35,000.00)

Budget FY2025 Supplemental Information - Attachment A

Title Description	Department	Account Info	Revenue	Expenditure	Ending Fund Balance
Attrition Adjustments					
Attrition Adjustments	Assessor	9151.5299		55,000	
	Administrative Services	9231.5299		40,000	
	Human Services	9701.5299		25,000	
	Emergency Management	9241.5299		25,000	
	Medical Examiner	9171.5299		46,531	
	Juvenile	9421.5299		(95,000)	
	Prosecutor	9081.5299		(50,000)	
	Clerk	9091.5299		(13,752)	
	Parks	9509.5299		(14,309)	
	Human Resources	9601.5299		(5,838)	
	Treasurer	9181.5299		(4,219)	
Community Development	9222.5299		(8,413)		
Grant Accounting Adjustment					
Domestic Violence Moral Reconciliation Therapy Grant	District Court	9062.3340.0120 9062.5497	(6,550)	6,550	
Accounting Adjustment					
Fair Association Reimbursements	Parks	9508.3690.90	(28,585)		
		9508.5471		51	
		9508.5472		4,315	
		9508.5473		466	
		9508.5474		18,261	
Close Forest Stewardship Fund		9506.4970.1721	(75,000)		
		9506.5081			75,000
Total General Fund			(6,210,135)	4,415,135	1,795,000
One-time Funding					
Categraph Startup & Training	Parks	1501.5452		35,500	
		1501.5081			(35,500)
Dump Trailer Purchase	Equipment Rental & Revolving	1015.5351		(15,000)	
		1015.6971.5001		15,000	
		5001.4970.1015	(15,000)		
Project Closeout	Information Services	5001.5642		15,000	
		5168.5353		90,000	
Courthouse Project Funding	Administrative Services	5168.5081			(90,000)
		3391.4970.9251	(1,000,000)		
		3391.5081			1,000,000

Budget FY2025 Supplemental Information - Attachment A

Title Description	Department	Account Info	Revenue	Expenditure	Ending Fund Balance
Operating Spend Adjustment					
Vendor Contract Increases	Information Services	5161.5421		91,000	
		5161.5081			(91,000)
Leave Payout	Information Services	5161.5106		60,000	
		5161.5081			(60,000)
Election Costs	Auditor	5151.5496		120,000	
		5151.3410.45	(120,000)		
Medical Claims Expenses	Human Resources	5061.4970.9251	(2,000,000)		
		5061.5413		2,000,000	
Accounting Adjustment					
Close Forest Stewardship Fund	Parks	1721.6971.9506		75,000	
		1721.5081			(75,000)
Extra Help Adjustment	Sewer Utility	4024.5109		(10,000)	
		4025.5109		10,000	
Grant Accounting Adjustment					
Office of Secretary of State WA Archives & Records	Community Development	1686.3340.0030	(48,253)		
		1686.5419		48,253	
Harper Architecture and Engineering	Community Development	1686.3340.0420	(97,000)		
		1686.5419		97,000	
Recreation & Conservation Office - Shore Friendly	Community Development	1686.3340.0270	(150,000)		
		1686.5419		150,000	
Suquamish Tribe - Fish Passage Prioritization	Community Development	1686.3370.10	(10,000)		
		1686.5101		10,000	
Total Other Funds			(3,440,253)	2,791,753	648,500
Grand Total			(9,650,388)	7,206,888	2,443,500