



Meeting Date: April 22, 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 first quarter of 2024, increases spending authority in the general fund by \$773,879. It also increases spending authority in other specified funds by \$4,978,460. All expenditure increases are supported by cash balances or increased revenues.


1st Quarter Budget Amendment 2024

General Fund

Auditor	Auditor Staffing Reorganization
Community Development	Program Technician – Comp Plan Outreach Comp Plan – Watershed Contract
Juvenile	Remove PID N31 Juvenile Courts
Parks	Parks Fiscal Moved to Admin Services
Sheriff	Reentry POD Amendment
Treasurer	Accounting Adjustment

Other Funds

Administrative Services	Accounting Adjustment
Auditor	Auditor Staffing Reorganization
Community Development	Latimore Consulting – Permit Review Process Accounting Adjustment – Noxious Weed New Office Support Assistant – Lobby Grant Accounting Adjustment
Human Services	Reentry POD Amendment Remove PID P64 from Aging Fund Balance Transfer to CIAH

Attachments:	1. Resolution 2. Attachment A	
<u>Fiscal Impact</u>		
Expenditure required for this specific action:		\$5,752,339
Related Revenue:		\$2,744,331
Cost Savings:		\$0
Total Fiscal Impact:		\$893,508
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 07 -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 first 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 Attachments A & B.

ADOPTED this 22nd day of April 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
Auditor Staffing Reorganization	Auditor	9167.5101		(27,468)	
		9167.5201		(555)	
		9167.5202		(2,101)	
		9167.5203		(2,549)	
		9167.5209		(60)	
		9167.5229		(7,245)	
Program Technician - Comp Plan Outreach	Community Development	9222.5101		58,627	
		9222.5201		1,110	
		9222.5202		4,485	
		9222.5203		5,441	
		9222.5229		14,490	
		9251.5081			(84,153)
Comp Plan - Watershed Contract	Community Development	9222.5419		325,000	
		9251.5081			(325,000)
Remove PID N31 Juvenile Courts	Juvenile	9423.5101		(93,661)	
		9423.5201		(1,110)	
		9423.5202		(7,098)	
		9423.5203		(8,953)	
		9423.5209		(202)	
		9423.5229		(14,490)	
		9423.3340.0124	125,514		
Parks Fiscal Moved to Admin Services	Parks	9500.5101		(29,334)	
		9500.5201		(555)	
		9500.5202		(2,244)	
		9500.5203		(27,222)	
		9500.5209		(64)	
		9500.5229		(7,245)	
		9500.5299		1,029	
		9231.5101		29,334	
		9231.5201		555	
		9231.5202		2,244	
		9231.5203		27,222	
		9231.5209		64	
		9231.5229		7,245	
		9231.5299		(1,029)	
Reentry POD Amendment	Sheriff	9406.4970.1071	(530,218)		
		9406.5101		378,878	
		9406.5201		17,130	
		9406.5202		28,984	
		9406.5203		35,160	
		9406.5209		826	
		9406.5224		3,048	
		9406.5229		66,192	
Accounting Adjustment	Treasurer	9181.3190.11	300,000		
		9181.3190.16	1,200,000		
		9181.3590.90	(300,000)		
		9181.3610.16	(1,200,000)		
Total General Fund			(404,704)	773,879	(409,153)

Accounting Adjustment	Administrative Services	4011.6971.2401		(434,785)	
		4011.5710		300,000	
		4011.5830		134,785	
		4011.4970.1311	(1,057,250)		
		4011.5710		415,000	
		4011.5830		642,250	
		2401.4970.4011	(434,785)		
		2401.5710		300,000	
		2401.5830		134,785	
		1311.6971.2431		1,057,250	
		1311.6971.4011		1,057,250	
		2431.5710		(415,000)	
		2431.5830		(642,250)	
		2431.4970.1311	1,057,250		
Auditor Staffing Reorganization	Auditor	1121.5101		(27,468)	
		1121.5201		(555)	
		1121.5202		(2,101)	
		1121.5203		(2,549)	
		1121.5209		(60)	
		1121.5229		(7,245)	
		5151.5101		27,468	
		5151.5201		555	
		5151.5202		2,101	
		5151.5203		2,549	
		5151.5209		60	
		5151.5229		7,245	
		5152.5101		27,468	
		5152.5201		555	
		5152.5202		2,101	
5152.5203		2,549			
5152.5209		60			
5152.5229		7,245			
Latimore Consulting - Permit Review Process DCD	Community Development	1681.5419		58,500	
		1681.5081			(58,500)
Accounting Adjustment - Noxious Weed	Community Development	1201.5499		(90,000)	
		1201.5081			90,000
New Office Support Assistant - Lobby	Community Development	1681.5101		42,207	
		1681.5201		1,110	
		1681.5202		3,229	
		1681.5203		3,917	
		1681.5209		92	
		1681.5229		14,490	
		1681.5081			(65,045)
Grant Accounting Adjustment	Community Development	1201.3340.0310	(75,000)		
		1201.5419		75,000	
Reentry POD Amendment	Human Services	1071.6971.9406		530,218	
		1071.5081			(530,218)
Remove PID P64 from Aging	Human Services	1907.5101		(53,141)	
		1907.5103		(1,329)	
		1907.5201		(1,110)	
		1907.5202		(4,167)	
		1907.5203		(5,055)	
		1907.5209		(116)	
		1907.5229		(14,490)	
		1907.5081			79,408
Fund Balance Transfer to CIAH	Human Services	1131.6971.1062		1,829,842	
		1131.5081			(1,829,842)
		1062.4970.1131	(1,829,842)		
		1062.5081			1,829,842
Total Other Funds			(2,339,627)	4,978,460	(484,355)
			(2,744,331)	5,752,339	(893,508)