

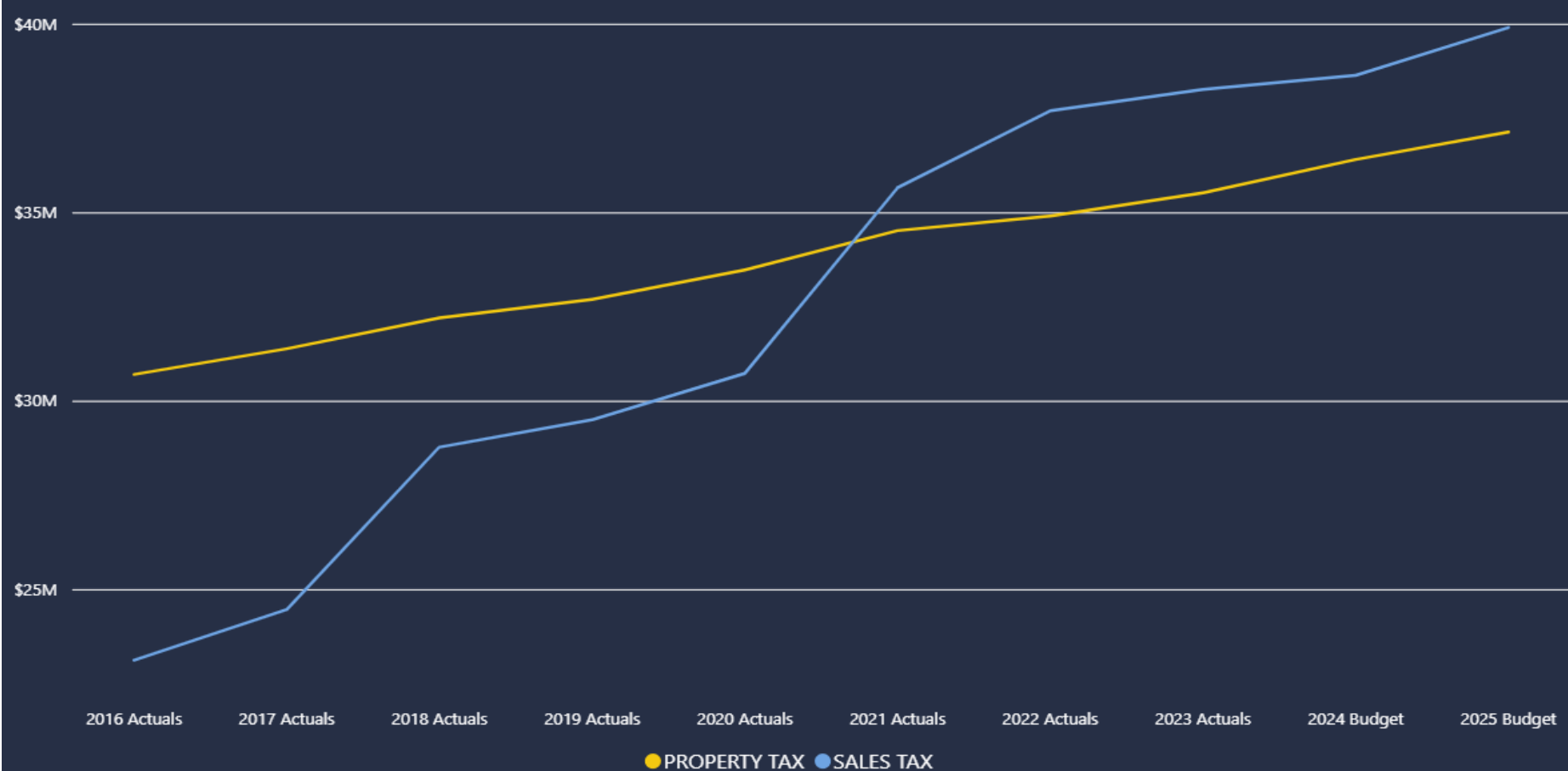
Kitsap County Sheriff's Office Budget

Supplemental Reports for 2026 Budget



Property and Sales Tax Comprise 65% of General Fund Revenues

Property and Sales Tax Receipts



PROPERTY TAX

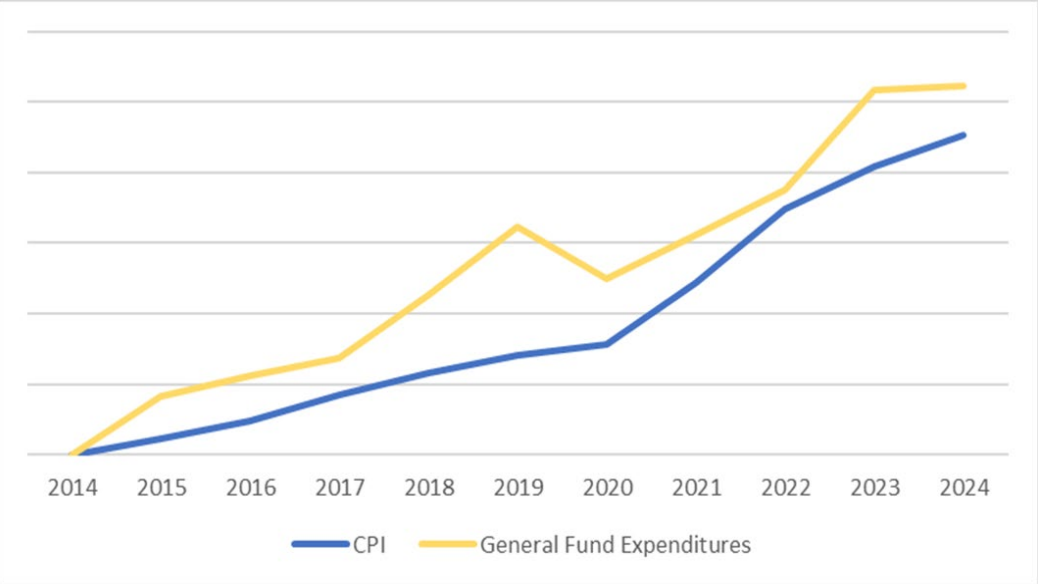
Property tax revenue is stable and reliable. It has an average annual increase of \$740,231 (1% growth plus new construction). For 2025, we budgeted \$37,125,000 for property tax receipts.

SALES TAX

Sales tax revenue has increased by an average of \$2 million per year. It is highly variable and tied to the health of the economy and therefore subject to change drastically. For 2025, we budgeted \$44,890,193 for sales tax receipts.

For several years, expenditure growth in the general fund has outpaced this modest revenue growth. We have been able to keep pace and balance the budget due to anomalous and one-time revenues.

Expenditures	2015	2025 Budget	Increase
Salaries	44.88M	70.80M	25.91M
Benefits	16.40M	22.83M	6.44M
Supplies	2.29M	3.34M	1.05M
Services	11.10M	16.63M	5.53M
Intergovernmental	1.95M	2.68M	0.73M
Interfund Payments	7.76M	16.11M	0.83M
Capital & Debt	0.24M	0.11M	(0.13M)
Other Uses	5.39M	1.45M	(3.95M)
Total Expenditures	90.04M	133.98M	43.93M



In our current high inflation environment, Kitsap County expenditures have tracked comparable to local CPI. This has only been possible because we have made an effort to avoid adding to our base budget each year.

Budget Growth

Sheriff GF Expenses - Growth in Relation to GF

(Expense Only)

General Fund	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Adopted Budget	85.11M	89.29M	93.68M	95.37M	104.27M	108.34M	101.79M	113.32M	117.70M	126.52M	133.98M
% Growth		5%	5%	2%	9%	4%	-6%	11%	4%	7%	6%
Amendments	6.03M	4.48M	2.24M	7.89M	11.30M	-.26M	12.23M	4.38M	12.61M	6.82M	1.41M
Final Budget	91.15M	93.77M	95.92M	103.26M	115.57M	108.08M	114.02M	117.70M	130.32M	133.34M	135.39M
Actuals	90.04M	92.40M	94.50M	101.84M	111.99M	103.76M	108.94M	114.31M	126.14M	130.57M	95.61M
Sheriff's GF Budget	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Adopted Budget	32.26M	34.65M	37.18M	37.81M	41.63M	44.59M	43.03M	46.83M	49.38M	54.46M	58.07M
% Growth		7%	7%	2%	10%	7%	-3%	9%	5%	10%	7%
Amendments	3.41M	.34M	.53M	1.18M	1.79M	.54M	.98M	2.15M	1.85M	3.81M	.32M
Final Budget	35.66M	34.99M	37.71M	38.99M	43.42M	45.12M	44.01M	48.98M	51.23M	58.27M	58.39M
Actuals	35.09M	34.43M	36.67M	38.40M	42.63M	43.35M	43.10M	48.80M	49.48M	58.11M	37.79M
% of Adopted Budget	38%	39%	40%	40%	40%	41%	42%	41%	42%	43%	43%
% of Final Budget	39%	37%	39%	38%	38%	42%	39%	42%	39%	44%	43%
% of Actuals	39%	37%	39%	38%	38%	42%	40%	43%	39%	45%	40%

**Through August 2025*



Structural Problems | Sheriff GF Expenses - Growth in Relation to GF

BUDGET SUMMARY					
	FY 2015	2025 Budget	2025 Forecast	2026 Budget Submitted	% Change
Property Tax Revenue	\$30.49M	\$37.12M	\$37.12M	\$37.76M	↑24%
Kitsap County Sheriff's Office	\$35.09M	\$58.06M	\$59.30M	\$59.90M	↑71%
Total Kitsap County General Fund	\$90.04M	\$133.98M	\$134.97M	\$138.32M	↑54%

*Millions of dollars

Data Request

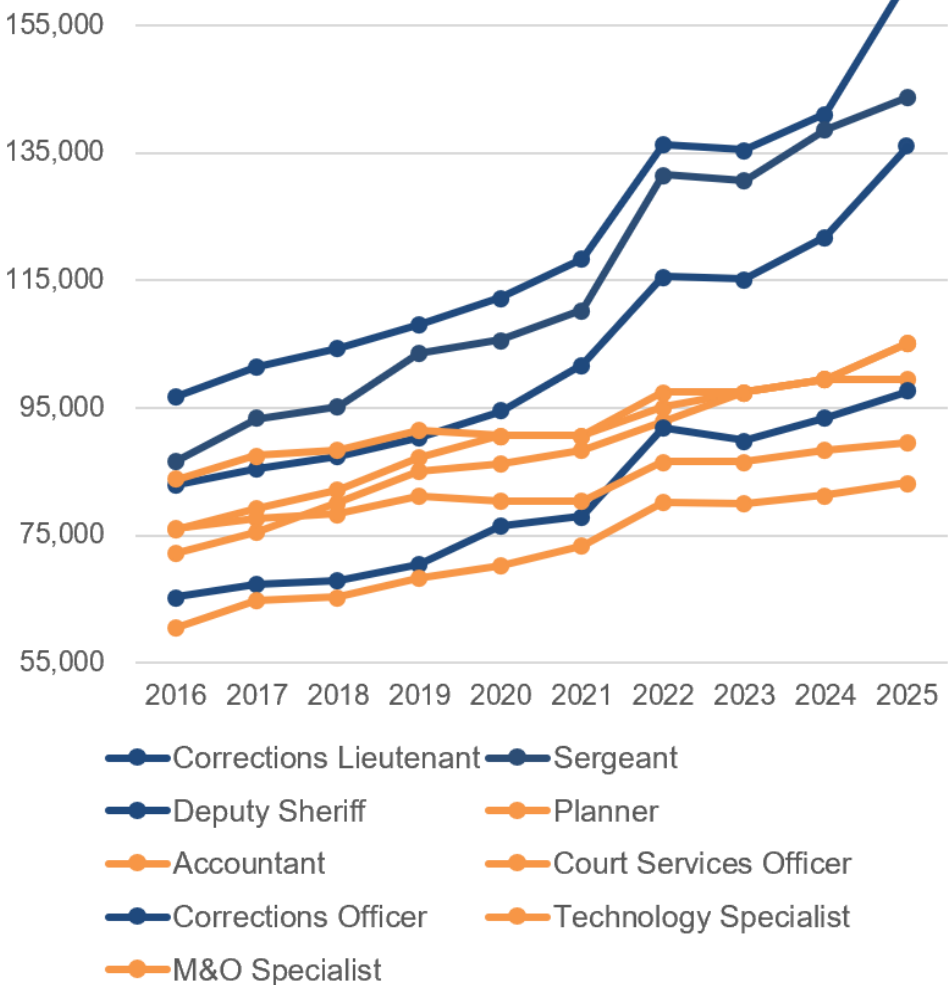
General Fund Impact Headcount History 2015 - 2025

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	10 Year % Change	10 Year # Change
Workbook last modified: Yesterday at 11:18 AM													
Administrative Services	13.86	13.79	13.19	14.19	12.34	11.75	11.7	12.5	12.85	12.85	13.7	-1%	-0.16
Assessor	22.2	22.2	22.6	23.2	23	23	21.3	23.4	23.8	24	24	8%	1.8
Auditor	26.26	26.26	26.6	27.4	28.4	29.9	27.05	30.05	30.05	30.05	30.55	16%	4.29
Clerk	37.8	37.8	37.8	37.6	38	38	36.2	38.2	39.2	39.2	39.2	4%	1.4
Community Development	17.04	18.5	18.5	17.3	17.2	18.2	16.15	17.9	17.9	18.9	17.9	5%	0.86
County Commissioners	11.83	11.83	11.83	11.83	11.83	11.85	11.08	13.08	12.2	14.4	14.4	22%	2.57
District Court	26	26	25	25	25	26	22	26	27	28	28.5	10%	2.5
Emergency Management	5	4	4	4	4	5.15	5.15	6	5.65	5.65	5.65	13%	0.65
Facilities	11.38	11.88	12.08	11.83	11.83	23.05	20.9	26.2	26.2	28.5	30.5	168%	19.12
GA&O	1.61	1.61	1.11	1.11	1.11	1.1	1.5	1.5	2.67	2.67	2.67	66%	1.06
Court Security	6.5	6.5	6.5	6.5	6.5	6.5	6.5	5.5	5.5	5.5	5.5	-15%	-1
Human Resources	14.9	13.95	14.75	14.75	14.9	16.1	13.1	15.3	15.3	15.5	15.5	4%	0.6
Human Services	0	2.65	3.05	2.85	3.3	3.5	3.4	4.45	4.45	4.45	4.89	0%	4.89
Information Services	41.93	43.2	44.6	46.1	45.23	45.15	39.15	44.55	43.55	45.55	45.55	9%	3.62
Juvenile	69.75	69.75	69	66	62	63	60	59	59	58	58	-17%	-11.75
Medical Examiner	8.32	8.32	8.32	8.32	9.32	9.85	9.85	9.8	10.3	10.4	10.4	25%	2.08
Parks	37.79	38.47	38.17	40.17	41.17	41.5	36.35	41	41	42	41	8%	3.21
Prosecutor	75.15	75.4	76.4	76.6	78.6	78.6	69.6	76.6	76.6	76.6	76	1%	0.85
Public Defense	10.35	10.35	10.35	10.35	14.1	14.1	14.1	15.1	17.1	22.1	27.1	162%	16.75
Public Works	16	16	16	16	16	16	15	16	16.2	16	16	0%	0
Sheriff	242.25	242.25	242.25	242.25	255	260	245.85	261.85	268.85	269.85	262.85	9%	20.6
Superior Court	25.5	25.75	27.75	27	26	26	24	25	25	23.5	23.5	-8%	-2
Treasurer	9.67	9.7	9.7	9.7	9.7	9.7	8.55	9.7	9.7	10.7	10.5	9%	0.83
WSU Extension	1.7	1.7	1.7	1.7	1.7	0	0	0	0	0	0	-100%	-1.7
Grand Total	732.79	737.86	741.25	741.75	756.23	778	718.475	778.675	790.07	804.27	803.86		

Data Request

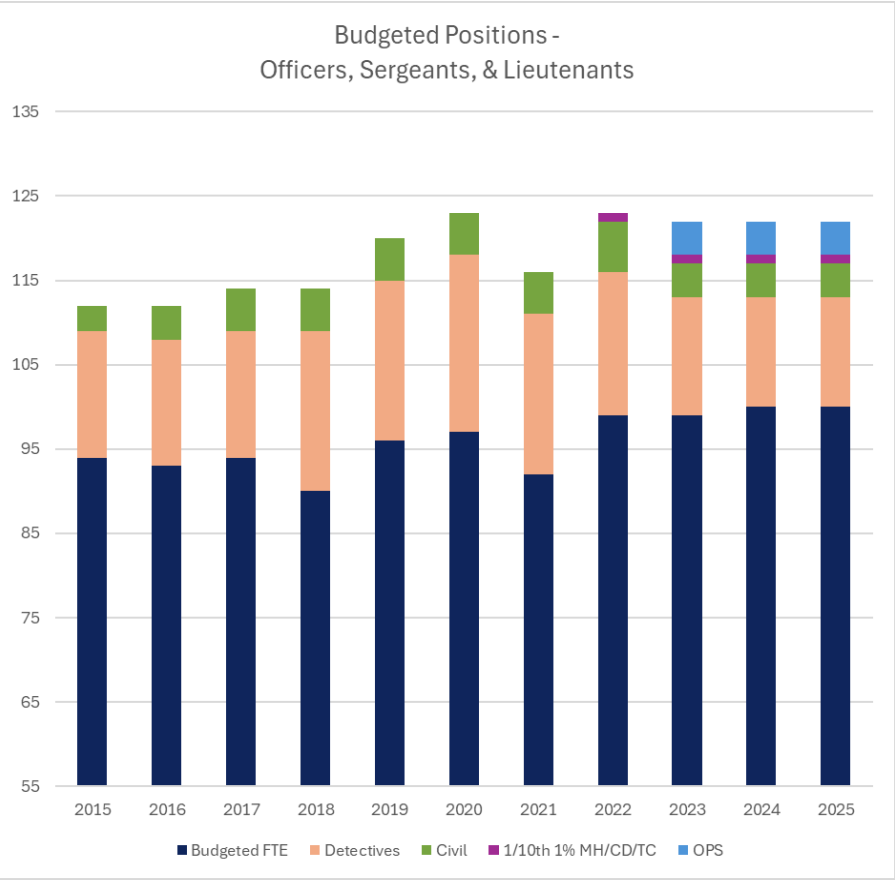
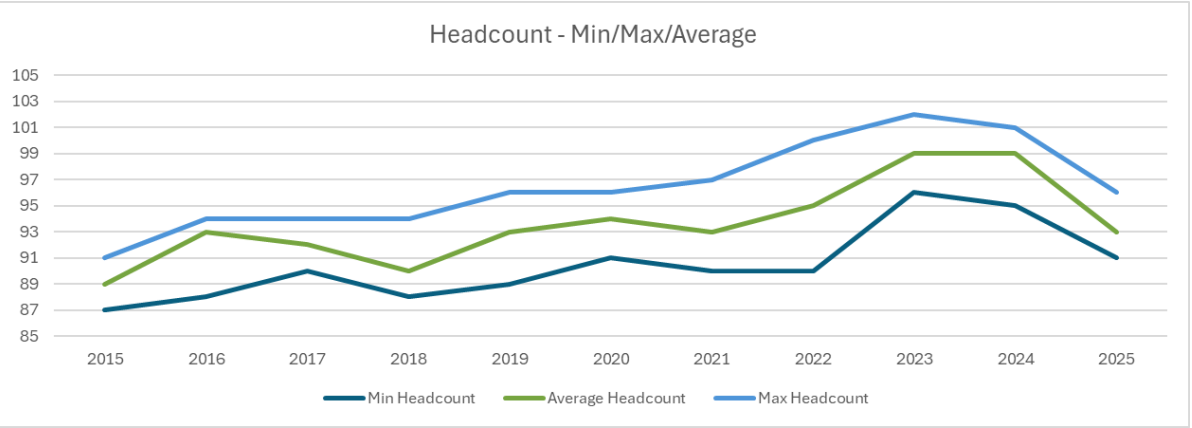
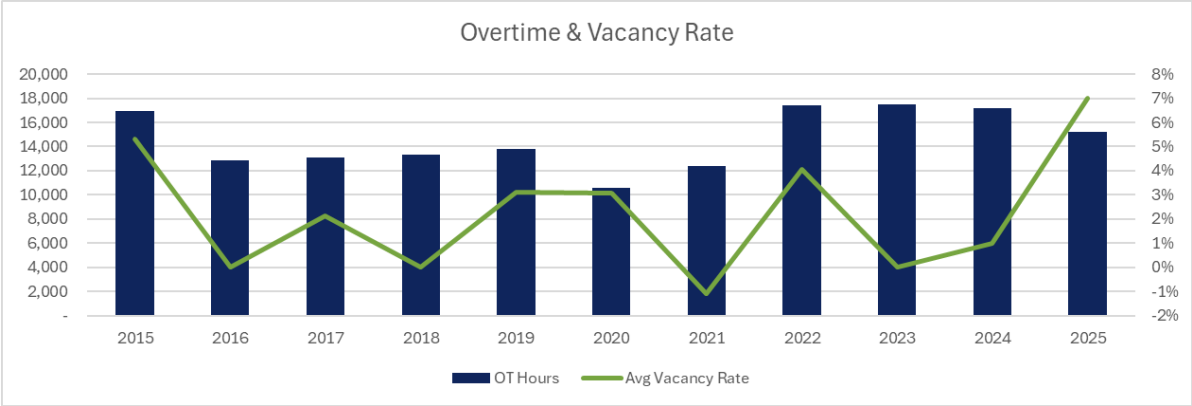
Cost of Labor

Salary growth over time of various employees at the top of their pay bands.



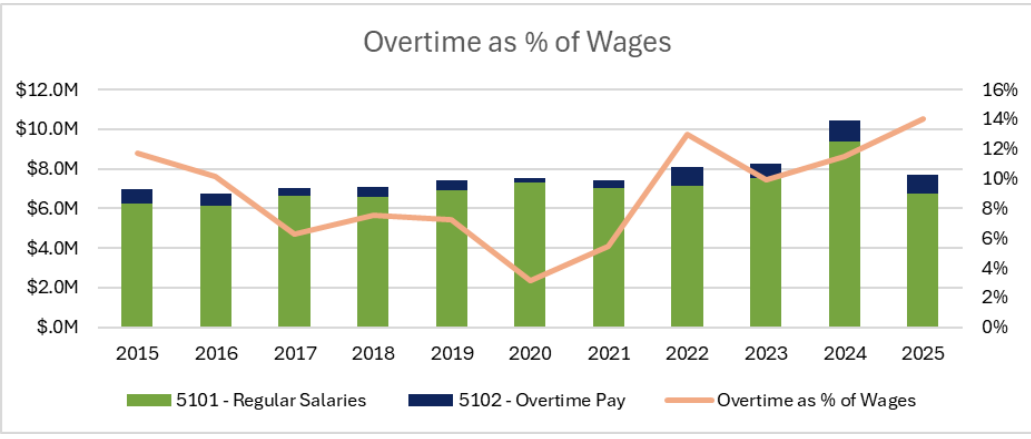
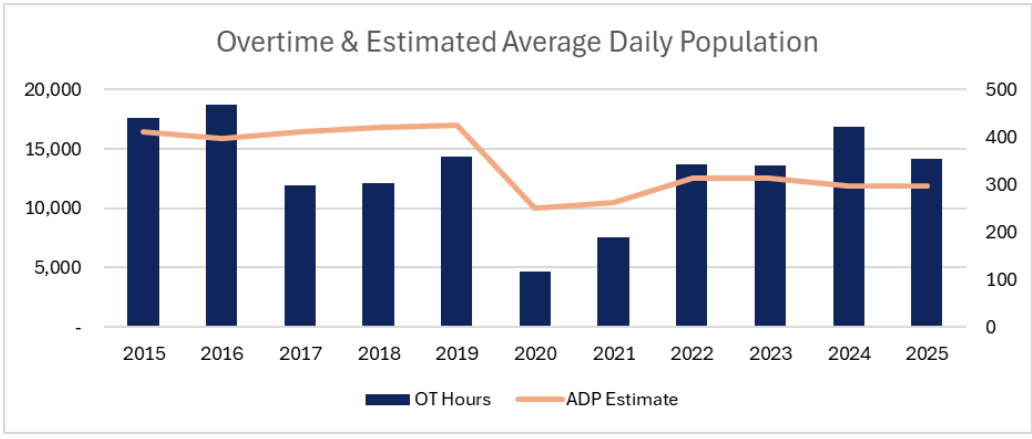
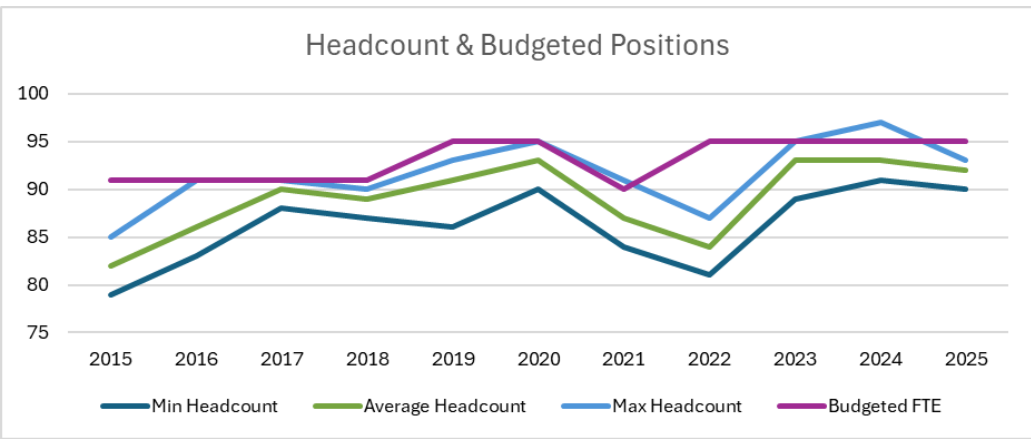
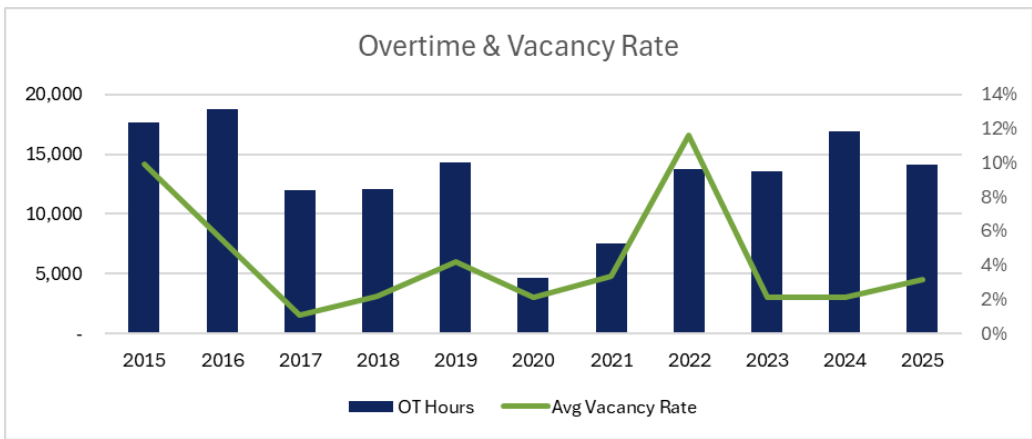
Data Request

Staffing Analysis – KCSO Patrol & Traffic Division



Data Request

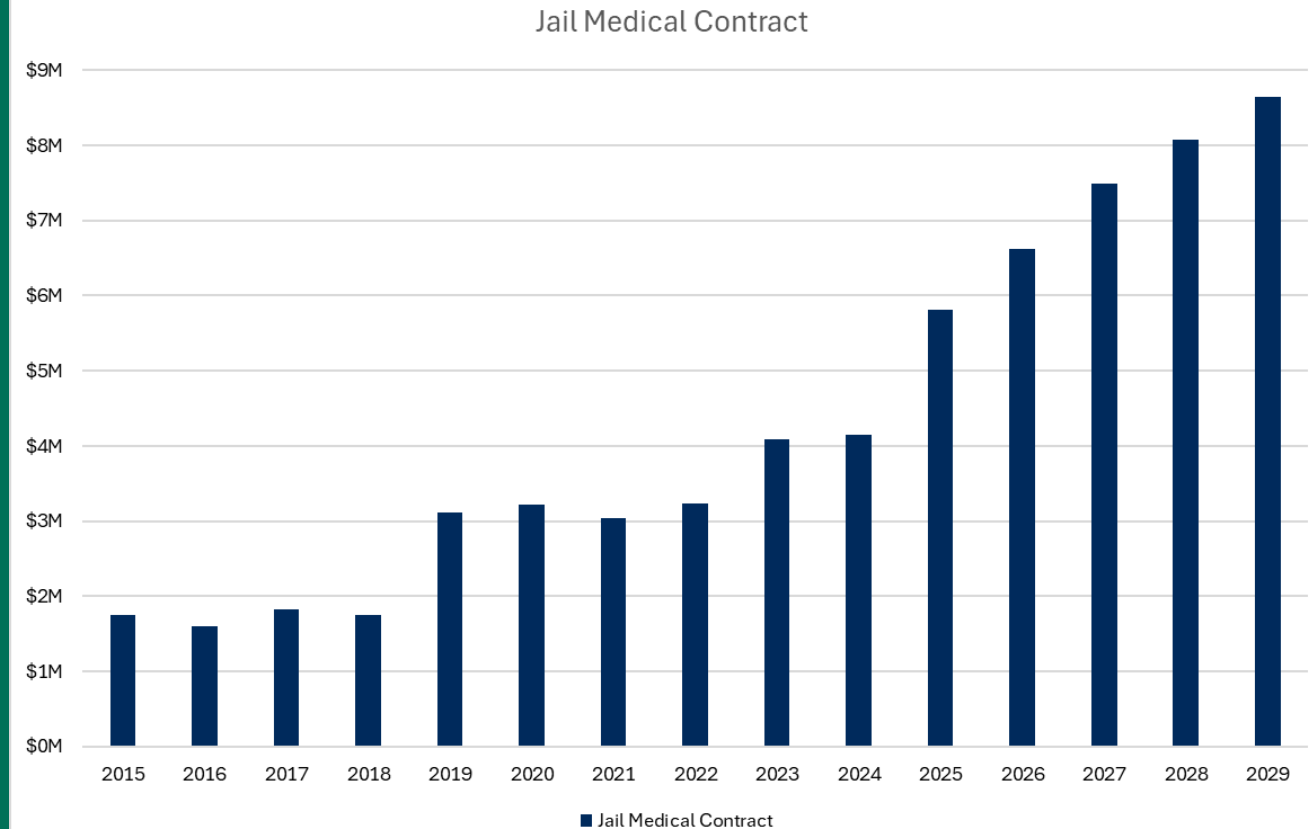
Staffing Analysis – KCSO Corrections Division



Data Request

Medical Services and Insurance

- General fund salaries and benefits increased by 53% between FY 2015 – FY 2025 which includes increases in headcount.
- The medical services contract is the next largest cost escalation since 2015. There are expected increases of 49% through FY 2029.
- The medical contract was 12% of the Jail's budget in 2015 and is submitted as 26% of its 2026 budget.



Data Request

KCSO Budget: Summary & GF Impact

- For 2026 budget, the Sheriff's Office has achieved its fiscal impact target of \$1.7M - eliminating \$850,000 in vacant positions, \$750,000 in new revenues & reallocating the funding for two positions to a grant.
- The medical contract increase of \$828,000 and the Kitsap911 contract increase of \$88,000 were excluded from year-over-year increase calculations. KCSO was not asked to adjust for these cost increases.
- \$2.9M in property tax revenue is diverted from the County Road Fund annually to support the Sheriff's Office in traffic enforcement.
- Body-worn cameras were added to the budget in 2024 – increasing the KCSO operating budget by an estimated \$1M per year.
- Commissioned staff bargained to move away from the county's self funded medical plan to the fully insured LEOFF Trust Plan for medical services, which provides for a retirement benefit.

Data Request

KCSO Budget: Supplemental Reports

A scenic photograph of a coastal town, likely in Kitsap County, Washington. The town is built on a hillside overlooking a body of water. There are several houses and buildings, some with red roofs. A small boat is visible in the water. In the background, there are mountains and a cloudy sky.

Questions?