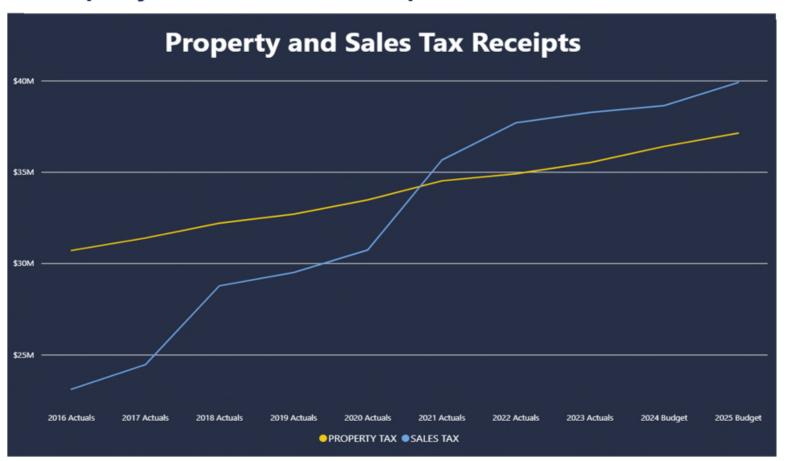


Kitsap County ..



Property and Sales Tax Comprise 65% of General Fund Revenues



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.

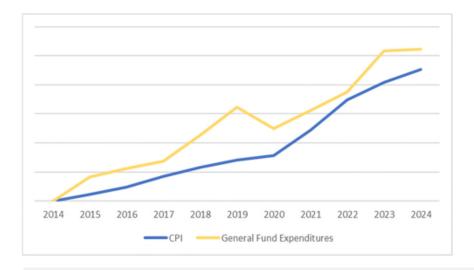
SALES TAX

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.

Kitsap County _

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

Kitsap County _____

18 ST TO ST

Structural Problems

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

^{*}Millions of dollars

Kitsap County -



Data Request | General Fund Impact Headcount History 2015 – 2025

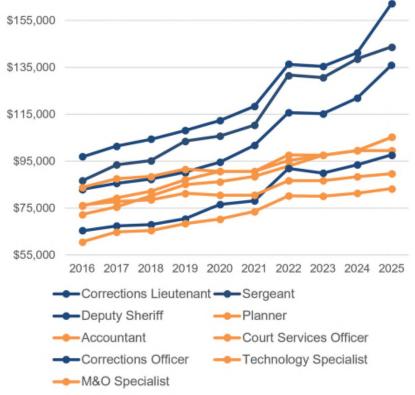
Workbook last modified: Yesterday at 11:18 AM	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	10 Year % Change	10 Year # Change
Administrative Services	13.86	13.79	13.19	14.19	12.34	11.75	11.7	12.5	12.85	12.85	13.7	-1%	-0.16
Assessor	22.2	22.2	22.6	23.2	23	23	21.3	23.4	23.8	24	24	8%	1.8
Auditor	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		



Cost of Labor



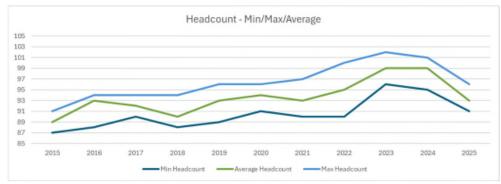
Salary Growth Over Time

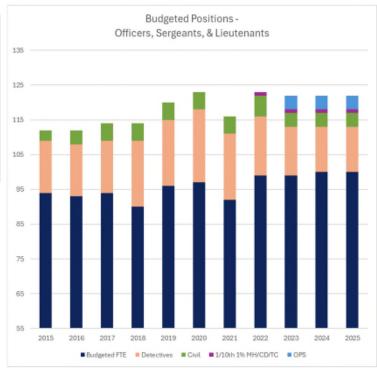




Staffing Analysis – KCSO Patrol & Traffic Division







Kitsap County _____



Data Request

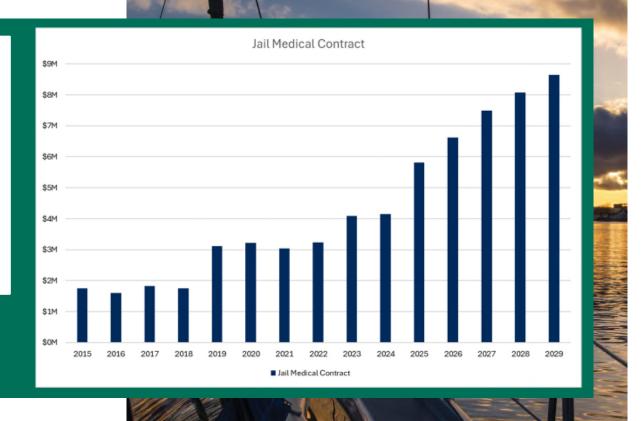
Staffing Analysis – KCSO Corrections Division





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.





KCSO Budget: Summary & General Fund 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 <u>excluded</u> 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.
- Large budget amendments in the 4th quarter due to a department exceeding its operating budget cannot continue to be the standard operating procedure.

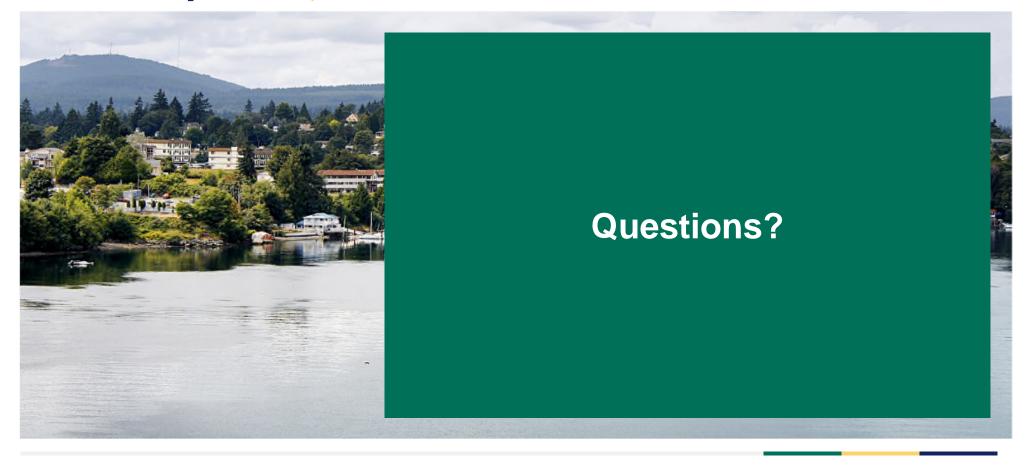


Kitsap County _____

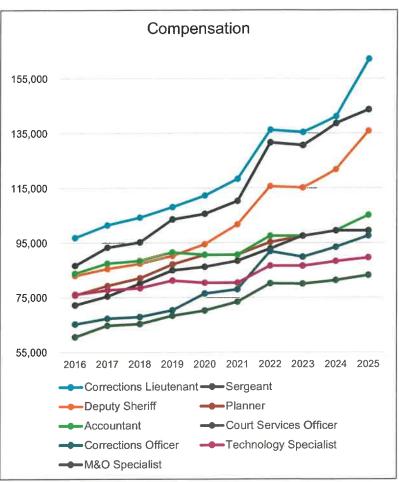


Data Request

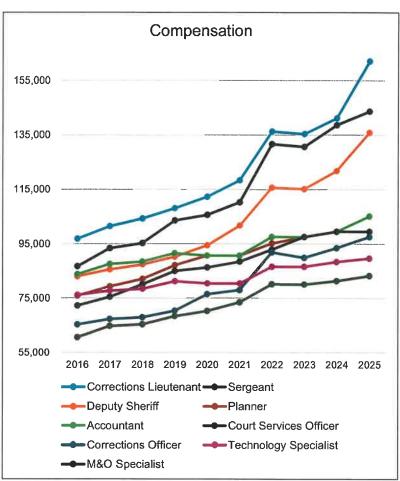
KCSO Budget: Supplemental Reports



Position	Year	Total	
Corrections Officer	2016	65,312.00	Γ
Corrections Officer	2017	67,308.80	l
Corrections Officer	2018	67,953.60	l
Corrections Officer	2019	70,387.20	l
Corrections Officer	2020	76,492.36	l
Corrections Officer	2021	78,001.43	l
Corrections Officer	2022	91,891.03	l
Corrections Officer	2023	89,899.03	l
Corrections Officer	2024	93,457.26	l
Corrections Officer	2025	97,596.46	l
M&O Specialist	2016	60,591.84	l
M&O Specialist	2017	64,758.64	l
M&O Specialist	2018	65,340.46	l
M&O Specialist	2019	68,391.30	l
M&O Specialist	2020	70,293.86	l
M&O Specialist	2021	73,471.44	l
M&O Specialist	2022	80,197.84	l
M&O Specialist	2023	80,087.56	l
M&O Specialist	2024	81,314.44	l
M&O Specialist	2025	83,226.67	l
Corrections Lieutenant	2016	96,844.80	l
Corrections Lieutenant	2017	101,417.20	l
Corrections Lieutenant	2018	104,278.89	l
Corrections Lieutenant	2019	108,082.24	
Corrections Lieutenant	2020	112,253.49	
Corrections Lieutenant	2021	118,365.00	l
Corrections Lieutenant	2022	136,275.87	l
Corrections Lieutenant	2023	135,419.82	l
Corrections Lieutenant	2024	141,201.41	
Corrections Lieutenant	2025	162,145.15	
Technology Specialist	2016	76,169.60	_
Technology Specialist	2017	77,750.40	
Technology Specialist	2018	78,457.60	
Technology Specialist	2019	81,216.93	
Technology Specialist	2020	80,412.80	
Technology Specialist	2021	80,412.80	
Technology Specialist	2022	86,580.52	
Technology Specialist	2023	86,590.40	
Technology Specialist	2024	88,337.60	
Technology Specialist	2025	89,626.02	
Accountant	2016	83,782.40	
Accountant	2017	87,505.60	
Accountant	2018	88,420.80	
Accountant	2019	91,531.86	
Accountant	2020	90,625.60	
Accountant	2021	90,625.60	
Accountant	2022	97,560.32	
Accountant	2023	97,544.92	
Accountant	2024	99,495.84	
Accountant	2025	105,167.08	
		•	



Position	Year	Total
Sergeant	2016	86,673.60
Sergeant	2017	93,329.60
Sergeant	2018	95,201.60
Sergeant	2019	103,554.08
Sergeant	2020	105,628.23
Sergeant	2021	110,288.44
Sergeant	2022	131,646.70
Sergeant	2023	130,639.73
Sergeant	2024	138,654.29
Sergeant	2025	143,702.21
Deputy Sheriff	2016	82,989.70
Deputy Sheriff	2017	85,511.92
Deputy Sheriff	2018	87,370.36
Deputy Sheriff	2019	90,234.50
Deputy Sheriff	2020	94,496.84
Deputy Sheriff	2021	101,731.62
Deputy Sheriff	2022	115,672.15
Deputy Sheriff	2023	115,176.43
Deputy Sheriff	2024	121,810.17
Deputy Sheriff	2025	135,907.20
Planner	2016	75,899.20
Planner	2017	79,268.80
Planner	2018	82,097.60
Planner	2019	87,120.18
Planner	2020	90,625.60
Planner	2021	90,625.60
Planner	2022	95,180.80
Planner	2023	97,544.92
Planner	2024	99,495.84
Planner	2025	105,171.08
Court Services Officer	2016	72,238.40
Court Services Officer	2017	75,441.60
Court Services Officer	2018	80,100.80
Court Services Officer	2019	84,998.37
Court Services Officer	2020	86,257.60
Court Services Officer	2021	88,420.80
Court Services Officer	2022	92,851.20
Court Services Officer	2023	97,552.00
Court Services Officer	2024	99,507.20
Court Services Officer	2025	99,507.20



Corrections

	Years of Service	AA/AS Degree	BA/BS Degree
2021		8.8%	8.2%
	10	8.6%	8.0%
	_		
	15	6.4%	6.0%
	20	5.0%	4.7%
	Years of Service	AA/AS Degree	BA/BS Degree
2023	5	8.2%	7.0%
	10	7.7%	6.6%
	15	7.9%	6.9%
	20	8.8%	7.8%
	Years of Service	AA/AS Degree	BA/BS Degree
2025	5	7.6%	7.6%
	10	7.6%	7.6%
	15	7.7%	7.9%
	20	8.5%	8.8%



Deputy

,	Years of Service	AA/AS Degree	BA/BS Degree
2022	5	5.1%	3.8%
	10	4.4%	3.0%
	15	4.0%	2.9%
	20	4.6%	3.8%
,	Years of Service	AA/AS Degree	BA/BS Degree
2025	5	9.3%	8.3%
	10	7.2%	6.2%

6.4%

5.8%

15

20

		Depu	ty Sheriff		
Average Comparable urisdiction 8 9 6 7 8 6	0% 0% 0% 0% 0% 0% 0% 0%				2022 - AA/AS 2022 - BA/BS 2025 - AA/AS 2025 - BA/BS
bov	5	10	15	20	
Рау А		Years of	Service		

5.5%

5.4%

2025 Corrections Officer Comparables

									Net I	Hourly	/ Cor	npensation 2	025										
5 Years of Service 10 Years of Service									15 Years of Service 20 Years of Service														
AA/AS [Degree		BA/BS D	Degree		AA/AS E	AA/AS Degree BA/BS Degree			AA/AS [AA/AS Degree BA/BS Degree					AA/AS I	Degree		BA/BS I	Degree			
Agency	Net Hrly	Rank	Agency	Net Hrly	Rank	Agency	Net Hrly	Rank	Agency	Net Hrly	Rank	Agency	Net Hrly	Rank	Agency	Net Hrly	Rank	Agency	Net Hrly	Rank	Agency	Net Hrly	Rank
Thurston County	\$52.95	1	Thurston County	\$53.98	1	Thurston County	\$54.61	1	Thurston County	\$55.66	1	Thurston County	\$56.26	1	Thurston County	\$57.05	1	Thurston County	\$57.57	1	Thurston County	\$58.11	1
Kitsap County	\$50.29	2	Kitsap County	\$50.78	2	Clark County	\$54.10	2	Kitsap County	\$54.55	2	Kitsap County	\$55.37	2	Kitsap County	\$55.91	2	Kitsap County	\$56.75	2	Kitsap County	\$57.30	2
Clark County	\$48.92	3	Clark County	\$48.92	3	Kitsap County	\$54.03	3	Clark County	\$54.10	3	Clark County	\$55.10	3	Clark County	\$55.10	3	Clark County	\$56.12	3	Clark County	\$56.12	3
Whatcom County	\$46.56	4	Whatcom County	\$47.02	4	Whatcom County	\$50.35	4	Whatcom County	\$50.85	4	Whatcom County	\$52.29	4	Whatcom County	\$52.81	4	Whatcom County	\$53.35	4	Whatcom County	\$53.88	4
Average	\$46.38		Average	\$46.88		Average	\$49.79		Average	\$50.31		Average	\$50.94		Average	\$51.43		Average	\$51.92		Average	\$52.36	
Benton County	\$43.78	5	Yakima County	\$44.38	5	Spokane County	\$47.41	5	Spokane County	\$47.67	5	Spokane County	\$48.01	5	Spokane County	\$48.28	5	Spokane County	\$48.63	5	Spokane County	\$48.90	5
Yakima County	\$43.52	6	Benton County	\$44.19	6	Yakima County	\$46.17	6	Yakima County	\$47.07	6	Yakima County	\$47.03	6	Yakima County	\$47.95	6	Yakima County	\$47.92	6	Yakima County	\$48.84	6
Spokane County	\$42.52	7	Spokane County	\$42.78	7	Benton County	\$46.08	7	Benton County	\$46.50	7	Benton County	\$46.98	7	Benton County	\$47.41	7	Benton County	\$47.91	7	Benton County	\$48.34	7
% Diff from Avg:	8.4%		% Diff from Avg:	8.3%		% Diff from Avg:	8.5%		% Diff from Avg:	8.4%		% Diff from Avg:	8.7%		% Diff from Avg:	8.7%		% Diff from Avg:	9.3%		% Diff from Avg:	9.4%	

2025 Deputy Sheriff Comparables

									Net I	Hourly	, Cor	npensation 2	025										
5 Years of Service 10 Years of Service								15 Years of Service 20 Years of Service							of Service								
AA/AS D	egree		BA/BS D	egree		AA/AS D	AA/AS Degree BA/BS Degree				AA/AS Degree BA/BS Degree					AA/AS Degree BA/BS Degree				egree			
Agency	Net Hrly	Rank	Agency	Net Hrly	Rank	Agency	Net Hrty	Rank	Agency	Net Hrty	Rank	Agency	Net Hrly	Rank	Agency	Net Hrly	Rank	Agency	Net Hrly	Rank	Agency	Net Hrly	Rank
Kitsap County	\$64.80	1	Kitsap County	\$65.43	1	Kitsap County	\$66.86	1	Kitsap County	\$67.49	1	Kitsap County	\$68.66	1	Kitsap County	\$69.31	1	Clark County	\$70.94	1	Clark County	\$72.30	1
Thurston County	\$63.37	2	Thurston County	\$64.59	2	Thurston County	\$65.77	2	Thurston County	\$67.01	2	Clark County	\$67.96	2	Clark County	\$69.27	2	Kitsap County	\$70.60	2	Kitsap County	\$71.25	2
Benton County	\$63.28	3	Benton County	\$64.41	3	Benton County	\$64.94	3	Benton County	\$66.09	3	Thurston County	\$67.40	3	Thurston County	\$68.65	3	Thurston County	\$69.80	3	Thurston County	\$71.08	3
Average	\$59.31		Average	\$60.43		Clark County	\$64.18	4	Clark County	\$65.41	4	Benton County	\$66.20	4	Benton County	\$67.36	4	Benton County	\$67.49	4	Benton County	\$68.66	4
Yakima County	\$57.89	4	Clark County	\$58.83	4	Average	\$62.38		Average	\$63.54		Average	\$64.52		Average	\$65.72		Spokane County	\$66.79	5	Average	\$67.63	
Whatcom County	\$57.74	5	Yakima County	\$58.72	5	Whatcom County	\$60.51	5	Whatcom County	\$61.09	5	Whatcom County	\$62.20	5	Spokane County	\$63.70	5	Average	\$66.75		Spokane County	\$66.79	5
Clark County	\$57.73	6	Whatcom County	\$58.32	6	Yakima County	\$60.19	6	Yakima County	\$61.03	6	Yakima County	\$61.70	6	Whatcom County	\$62.79	6	Yakima County	\$62.98	6	Yakima County	\$63.84	6
Spokane County	\$55.87	7	Spokane County	\$57.70	7	Spokane County	\$58.69	7	Spokane County	\$60.61	7	Spokane County	\$61.68	7	Yakima County	\$62.56	7	Whatcom County	\$62.49	7	Whatcom County	\$63.08	7
% Diff from Avg:	9.3%		% DIff from Avg:	8.3%		% Diff from Avg:	7.2%		% Diff from Avg:	6.2%		% Diff from Avg:	6.4%		% Diff from Avg:	5.5%		% Diff from Avg:	5.8%		% Diff from Avg:	5.4%	

Kitsap County Sheriff's 9403 - Sheriff - Traffic 9404 - Sheriff - Patrol	s Office - 2015	Staffing 2016	Analysis ²⁰¹⁷	- Patrol 6 2018	& Traffic 2019	2020	2021	2022	2023	2024	2025	
5101 - Regular Salaries	7,799,623	7,402,481	7,364,426	7,753,139	8,315,692	8,367,404	8,514,112	8,920,209	9,685,650	10,645,422	7,559,646	
5102 - Overtime Pay	1,074,026	707,550	728,248	850,626	892,414	687,974	752,335	1,284,424	1,265,510	1,346,886	1,239,577	
Overtime as % of Wages	14%	10%	10%	11%	11%	8%	9%	14%	13%	13%	16%	
OT Hours	16,925	12,867	13,131	13,341	13,785	10,556	12,371	17,397	17,531	17,159	15,182	
Patrol/Traffic												
Officers, Sergeants, Lieutena	ants											
Min Headcount	87	88	90	88	89	91	90	90	96	95	91	
Max Headcount	91	94	94	94	96	96	97	100	102	101	96	
Average Headcount	89	93	92	90	93	94	93	95	99	99	93	
Budgeted FTE	94	93	94	90	96	97	92	99	99	100	100	
Avg Vacancy Rate	5%	0%	2%	0%	3%	3%	-1%	4%	0%	1%	7%	
Other Programs - Budgeted	FTE											
Detectives	15	15	15	19	19	21	19	17	14	13	13	
Civil	3	4	5	5	5	5	5	6	4	4	4	
1/10th 1% MH/CD/TC	0	0	0	0	0	0	0	1	1	1	1	
OPS	0	0	0	0	0	0	0	0	4	4	4	
Total Budgeted Officers, Sergeants, Lieutenants												
	112	112	114	114	120	123	116	123	122	122	122	

Kitsap County Sheriff's Office - Staffing Analysis - Corrections

9408 - Jail	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
5101 - Regular Salaries	6,228,887	6,149,662	6,616,154	6,592,785	6,899,345	7,310,936	7,009,471	7,163,933	7,534,423	9,376,201	6,753,158
5102 - Overtime Pay	730,639	624,446	413,159	494,976	498,199	230,961	383,606	929,851	745,873	1,076,509	946,952
Overtime as % of Wages	12%	10%	6%	8%	7%	3%	5%	13%	10%	11%	14%
OT Hours	17,625	18,759	11,955	12,097	14,315	4,655	7,577	13,740	13,605	16,865	14,153
Officers, Sergeants, Lieutenants											
Min Headcount	79	83	88	87	86	90	84	81	89	91	90
Max Headcount	85	91	91	90	93	95	91	87	95	97	93
Average Headcount	82	86	90	89	91	93	87	84	93	93	92
Budgeted FTE	91	91	91	91	95	95	90	95	95	95	95
Avg Vacancy Rate	10%	5%	1%	2%	4%	2%	3%	12%	2%	2%	3%
ADP Estimate	410	398	410	420	425	250	262	313	314	297	297

2025 ADP is unknown

2015-2024 ADP from previous Sheriff's Office presentations