



Meeting Date: December 1, 2025
Agenda Item No:

<u>Kitsap County Board of Commissioners</u>		
Office/Department: Department of Administrative Services Staff Contact & Phone Number: Amber Dunwiddie, Director, 337-4504 Agenda Item Title: 2026 Kitsap County Budget		
Recommended Action: Move the Board adopt the 2026 Kitsap County Budget		
Summary:	Presentation to the Board of County Commissioners and the public of the 2026 Preliminary Budget for adoption	
Attachments:	1. Kitsap County Budget – All Funds 2. General Fund Revenue and Expenditures by Department/Office 3. General Fund Revenue and Expenditures by Account 4. ER&R Rental Rates 5. Personnel Changes	
<u>Fiscal Impact for this Specific Action</u>		
Expenditure required for this specific action:		\$651,014,130
Related Revenue for this specific action:		\$589,561,187
Cost Savings for this specific action:		\$0
Net Fiscal Impact:		\$61,452,943
Source of Funds:		\$589,561,187 in current revenue \$61,452,943 in appropriated fund balance from various funds, including \$350,000 from the General Fund
<u>Fiscal Impact (DAS) Review</u>		
Departmental/Office Review & Coordination		
Department/Office	Elected Official/Department Director	
DAS	Amber Dunwiddie	
Contract Information – N/A		

RESOLUTION _____-2025

A RESOLUTION ADOPTING THE 2026 KITSAP COUNTY ANNUAL BUDGET

WHEREAS, R.C.W. 36.40.080 requires that the Board of County Commissioners fix and determine each item of the budget separately and by resolution adopt the budget as so finally determined; and

WHEREAS, Resolution 375-1983 authorizes the adoption of the budget at the department and/or fund levels, as described in Attachments 1 - 5; and

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners for Kitsap County, Washington in a regular session assembled that the Kitsap County Budget for 2026, as finally presented on December 1, 2025, is fixed at the department and/or fund levels listed on the attached pages.

ADOPTED this 1st day of December 2025.

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

CHRISTINE ROLFES, Chair

KATHERINE T. WALTERS, Commissioner

ORAN ROOT, Commissioner

ATTEST:

Dana Daniels
Clerk of the Board

2026 Kitsap County Budget - All Funds

00001 - GENERAL FUND	\$ 133,981,300	\$ 137,979,583	\$ 3,998,283
00100:00199 - SPECIAL REVENUE FUNDS	\$ 226,896,690	\$ 230,363,924	\$ 3,467,234
00200:00299 - DEBT SERVICE FUNDS	\$ 9,199,741	\$ 6,379,015	\$ (2,820,726)
00300:00399 - CAPITAL FUNDS	\$ 11,579,000	\$ 14,830,600	\$ 3,251,600
00400:00499 - ENTERPRISE FUNDS	\$ 154,952,648	\$ 174,382,669	\$ 19,430,021
00500:00599 - INTERNAL SERVICE FUNDS	\$ 72,818,161	\$ 87,078,339	\$ 14,260,178
TOTAL EXPENSES	\$ 609,427,540	\$ 651,014,130	\$ 41,586,590

Fund	Budget 2025	Budget 2026	Variance
00001 - General Fund	133,981,300	137,979,583	3,998,283
Total General Fund	133,981,300	137,979,583	3,998,283
00101 - County Roads	39,312,802	37,992,617	(1,320,185)
00102 - County Road Construction	22,469,000	29,762,000	7,293,000
00103 - Enhanced 911 Excise Tax Fund	17,500,000	19,900,000	2,400,000
00105 - Law Library	82,000	82,500	500
00106 - Community Investments in Affordable Housing	6,300,000	6,300,700	700
00107 - MH/SA/TC Sales Tax Fund	10,400,000	7,843,281	(2,556,719)
00109 - Housing & Homelessness Program	177,000	131,217	(45,783)
00111 - Election Reserve	822,686	253,131	(569,555)
00112 - Auditor's Document Preservation	333,877	360,889	27,012
00113 - Housing Affordability	10,980,715	10,394,994	(585,721)
00115 - Medication Assisted Treatment (MAT) Fund	641,000	1,136,022	495,022
00117 - Boating Safety Program	32,301	32,129	(172)
00119 - Special Purpose Path	15,000	10,000	(5,000)
00120 - Noxious Weed Control	375,515	341,783	(33,732)
00121 - Treasurer's M&O	153,485	229,135	75,650
00122 - PA Victim/Witness	527,463	307,981	(219,482)
00124 - Veterans Relief	804,700	857,054	52,354
00125 - Expert Witness Fund	70,000	70,000	-
00128 - BOCC Policy Group	62,500	62,500	-
00129 - Conservation Futures Tax	766,057	2,680,000	1,913,943
00131 - Real Estate Excise Tax	13,793,178	14,256,063	462,885
00132 - Kitsap County Stadium	1,334,185	1,587,213	253,028
00134 - 1% For Art Program	2,400	2,400	-
00135 - Inmate Welfare Fund	182,318	184,550	2,232
00136 - SIU Revenue	41,267	38,199	(3,068)
00137 - Real Property Fund	-	33,000	33,000
00138 - Cumulative Reserve Fund	-	2,417,970	2,417,970
00139 - Kitsap S.A.I.V.S.	231,754	286,980	55,226
00140 - Drug Forfeiture Enforcement	15,024	15,016	(8)
00141 - Antiprofitteering Revolving	27,000	27,000	-
00142 - Family Court Services	18,000	18,000	-
00143 - Trial Court Improvement	89,000	89,000	-
00145 - Pooling Fees	363,182	378,175	14,993
00146 - GMA Park Impact Fees	437,544	1,219,163	781,619
00150 - Parks Facilities Maintenance	457,718	255,549	(202,169)
00152 - USDOJ BJA JAG Grants	45,000	80,000	35,000
00155 - Point No Point Lighthouse Society	41,660	46,625	4,965
00159 - Crime Prevention	26,177	26,795	618

00162 - Recovery Center	3,921,068	4,149,980	228,912
00163 - Dispute Resolution Center	40,000	60,000	20,000
00164 - CDBG Entitlement Fund	1,794,872	2,049,978	255,106
00165 - COVID-19 Response Fund	15,000,000	11,000,000	(4,000,000)
00166 - HOME Entitlement	5,557,722	3,543,889	(2,013,833)
00167 - KNAT Kitsap Nuisance Abatement Team	328,511	333,264	4,753
00168 - DCD Community Development	11,908,049	12,729,946	821,897
00171 - Jail & Juvenile Sales Tax	9,760,223	10,000,000	239,777
00172 - KC Forest Stewardship Program	371,383	-	(371,383)
00179 - PEG Fund	65,343	45,000	(20,343)
00181 - Mental Health	1,010,000	1,225,098	215,098
00182 - Developmental Disabilities	5,440,918	5,557,617	116,699
00183 - Substance Abuse Treatment	542,613	708,014	165,401
00185 - Youth Services/Juvenile Services	36,800	27,128	(9,672)
00189 - Commute Trip Reduction	80,000	80,000	-
00190 - Area Agency on Aging	7,147,160	7,866,335	719,175
00191 - Workforce Innovation & Opportunity Act	3,310,925	3,097,619	(213,306)
00192 - Employment & Training (Non-WIOA)	2,549,310	988,415	(1,560,895)
00195 - Opioid Settlement Fund	6,778,290	6,398,907	(379,383)
00196 - SBHASO Medicaid Fund	4,400,000	3,798,634	(601,366)
00197 - SBHASO Non-Medicaid Fund	17,921,995	16,994,469	(927,526)
Total Special Revenue Funds	226,896,690	230,363,924	3,467,234
00238 - KC LTGO 2015 Refunding Bonds	2,190,403	967,602	(1,222,801)
00240 - KC LTGO 2020 & Refunding Bonds	253,650	253,900	250
00241 - KC LTGO Refunding Bond, 2021	1,287,772	484,329	(803,443)
00242 - KC LTGO Refunding Bonds, 2022	3,004,388	3,006,683	2,295
00243 - KC LTGO Bonds, 2022	1,597,750	1,599,500	1,750
00244 - KC LTGO Refunding Bond, 2022C	67,000	67,001	1
00286 - LTGO Bond Fund 2002A-PFD	798,778	-	(798,778)
Total Debt Service Funds	9,199,741	6,379,015	(2,820,726)
00339 - Courthouse Project Fund	5,000,000	10,145,000	5,145,000
00382 - Parks Capital Improvement	6,579,000	4,685,600	(1,893,400)
Total Capital Project Funds	11,579,000	14,830,600	3,251,600
00401 - Solid Waste	5,081,933	6,983,197	1,901,264
00402 - Sewer Utility	23,674,885	33,979,063	10,304,178
00405 - Sewer Improvement	75,000	75,000	-
00406 - Sewer Revenue Bond 96/2010/15	3,266,850	3,266,850	-
00410 - Sewer Construction	56,061,271	53,974,128	(2,087,143)
00415 - Landfill Closure Fund	386,000	360,000	(26,000)
00418 - Hansville Landfill Post Close	328,732	318,408	(10,324)
00430 - Clean Kitsap Fund	1,015,708	1,105,687	89,979
00437 - Transfer Station Operations	25,120,837	25,659,881	539,044
00438 - Solid Waste Capital Imp	19,946,585	27,848,535	7,901,950
00439 - Olalla Landfill Post Closure	256,548	215,000	(41,548)
00440 - Surface/Stormwater Mgmt Prog	15,003,299	15,311,920	308,621
00441 - SSWM Program Capital Fund	4,735,000	5,285,000	550,000
Total Enterprise Funds	154,952,648	174,382,669	19,430,021
00501 - Equipment Rental & Revolving	19,745,901	22,006,910	2,261,009
00505 - Building Repair & Replacement	4,292,842	10,801,754	6,508,912
00506 - Employer Benefits Fund	25,904,976	30,074,437	4,169,461
00514 - Self Insurance	8,063,454	8,150,209	86,755

00515 - Elections	3,011,783	4,030,901	1,019,118
00516 - Information Services	11,799,205	12,014,128	214,923
Total Internal Service Funds	72,818,161	87,078,339	14,260,178
Total Expenses	609,427,540	651,014,130	41,586,590

Function

2026 Budget	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Capital Project Funds	Debt Service Funds
Revenues						
General Government	115,557,921	21,636,957	-	76,618,286	-	7,227,661
Health & Human Services	-	71,302,027	-	-	-	-
Sewer Utility	-	-	91,813,962	-	-	-
Transportation	-	65,855,106	-	-	-	-
Public Safety	14,518,332	28,454,272	-	-	-	-
Solid Waste	-	-	43,585,000	-	-	-
Surface Water	-	-	18,591,185	-	-	-
Economic Environment	-	10,785,838	-	-	-	-
Culture & Recreation	1,159,949	1,444,562	-	-	4,136,100	-
Physical Environment	-	4,104,148	-	-	6,145,000	-
Judicial Services	6,393,381	231,500	-	-	-	-
Total Revenue	137,629,583	203,814,410	153,990,147	76,618,286	10,281,100	7,227,661
Expenses						
General Government	33,803,778	40,044,818	-	87,078,339	-	6,379,015
Health & Human Services	-	71,511,207	-	-	-	-
Sewer Utility	-	-	91,295,041	-	-	-
Transportation	-	67,834,617	-	-	-	-
Public Safety	69,887,660	31,439,839	-	-	-	-
Solid Waste	-	-	62,490,708	-	-	-
Surface Water	-	-	20,596,920	-	-	-
Economic Environment	-	11,372,709	-	-	-	-
Culture & Recreation	6,793,025	1,901,787	-	-	4,685,600	-
Physical Environment	3,009,429	6,009,447	-	-	10,145,000	-
Judicial Services	24,485,691	249,500	-	-	-	-
Total Expense	137,979,583	230,363,924	174,382,669	87,078,339	14,830,600	6,379,015
Fiscal Impact - Change in Fund Balance	(61,452,943)	(350,000)	(26,549,514)	(20,392,522)	(10,460,053)	848,646

2026 Kitsap County General Fund Budget by Department/Office

Revenue by Department/Office				
Department/Office	Actual 2024	Adopted Budget 2025	6-Month Actual 2025	Budget 2026
Administrative Services	20,282	16,000	14,445	16,000
Assessor	385	-	1,400	-
Auditor	2,774,022	2,719,000	1,389,507	3,226,000
Capital Facilities	-	-	-	-
Clerk	1,515,636	1,272,592	593,801	1,326,483
Community Development	1,210	-	-	-
County Commissioners	40,303	40,000	19,719	40,000
Dept of Emergency Management	281,869	695,652	16,815	319,363
District Court	2,507,693	2,373,488	1,142,846	2,488,200
GA&O	90,237,553	94,263,726	48,434,577	96,395,394
Human Resources	-	-	-	-
Human Services	-	-	-	-
Juvenile	2,760,403	2,789,231	1,264,121	2,714,227
Medical Examiner	155,894	88,000	62,580	88,000
Parks	912,466	831,829	290,461	1,159,949
Prosecutor	2,627,439	2,566,843	952,522	2,456,127
Public Defense	418,251	359,500	463,926	510,000
Sheriff	11,042,169	10,296,525	4,055,453	12,252,088
Superior Court	1,026,948	1,095,514	400,256	1,213,352
Treasurer	16,264,490	12,373,400	8,255,743	13,424,400
Total General Fund Revenue	132,587,015	131,781,300	67,358,173	137,629,583
Expenses by Department/Office				
Department/Office	Actual 2024	Adopted Budget 2025	6-Month Actual 2025	Budget 2026
Administrative Services	1,005,379	1,100,851	554,002	1,033,876
Assessor	3,127,156	3,478,837	1,755,204	3,457,531
Auditor	2,604,786	2,763,537	1,345,755	2,680,106
Capital Facilities	-	-	4	-
Clerk	4,598,048	4,838,011	2,352,675	4,802,749
Community Development	2,776,083	2,976,947	1,359,797	3,009,429
County Commissioners	2,317,782	2,594,286	1,279,682	2,670,330
Dept of Emergency Management	1,280,919	1,298,878	688,652	1,289,726
District Court	4,587,087	4,932,778	2,471,613	5,072,913
GA&O	10,170,889	7,197,995	3,229,740	6,977,966
Human Resources	2,127,933	2,295,148	1,092,585	2,321,441
Human Services	875,965	863,625	548,078	929,346
Juvenile	8,168,587	9,518,989	4,429,615	9,210,040
Medical Examiner	1,757,281	1,757,112	941,115	1,941,044
Parks	5,470,254	6,582,124	3,130,043	6,709,595
Prosecutor	10,977,314	12,357,831	5,972,019	12,431,482
Public Defense	4,629,198	5,208,250	2,609,144	5,926,957
Sheriff	58,106,743	58,065,878	28,728,693	61,129,637
Superior Court	4,463,249	4,494,144	2,200,707	4,824,181
Treasurer	1,524,809	1,656,079	850,353	1,561,234
Total General Fund Expenses	130,569,461	133,981,300	65,539,474	137,979,583
Fiscal Impact - Change in Fund Balance	2,017,554	(2,200,000)	1,818,699	(350,000)

2026 Kitsap County General Fund Budget by Account

General Fund Revenues by Account					
Account	Description	Actual 2024	Adopted Budget 2025	6-Month Actual 2025	Budget 2026
3110	Real and Personal Property Taxes	36,228,581	37,125,000	20,204,413	37,760,000
3110	Diverted County Road Taxes	2,885,277	2,900,000	1,561,994	2,900,000
3110	Sale of Tax Title Property	-	2,000	-	-
3130	Local Retail Sales and Use Tax	39,750,900	39,900,193	19,822,394	43,292,503
3130	Local Sales Tax - Criminal Justice	4,939,383	4,910,000	2,434,812	5,401,000
3160	Admissions Tax	127,083	120,000	60,097	120,000
3160	Television Cable	1,421,449	1,450,000	681,123	1,250,000
3170	Leasehold Excise Tax	88,945	92,000	45,819	91,500
3170	County Treasurer Collection Fee	742,497	650,000	348,710	650,000
3170	Timber Excise Tax	24,089	27,500	20,635	27,500
3170	Punch Boards and Pull Tabs	116,013	130,000	56,771	120,000
3170	Bingo and Raffles	3,439	3,000	1,690	3,000
3170	Amusement Games	2,304	2,000	1,543	2,000
3170	Card Games	97,505	100,000	45,454	90,000
3190	Penalties on Real and Personal Property Tax	-	-	-	-
3190	Interest on Real and Personal Property Tax	-	-	-	-
Total Taxes		86,427,465	87,411,693	45,285,453	91,707,503
3220	Marriage Licenses	15,189	14,000	6,615	15,000
3220	Family Support Service Fee	28,470	25,000	12,375	25,000
3220	Gun Permits	84,896	100,000	-	100,000
Total Licenses and Permits		128,555	139,000	18,990	140,000
3330	Violence Against Women Formula Grants	7,638	16,566	-	-
3330	Paul Coverdell Forensic Sciences Improvement Grant Program	483	-	-	-
3330	State and Community Highway Safety	130,929	195,067	50,045	222,784
3330	Maternal and Child Health Federal Consolidated Programs	71,557	88,434	28,499	-
3330	Child Support Enforcement	1,209,251	1,194,213	359,217	1,188,220
3330	Medical Assistance Program	-	-	-	500,000
3330	HIDTA High Intensity Drug Trafficking Areas Program	25,188	55,500	23,475	46,840
3330	EMPG Emergency Management Performance Grants	(8,595)	121,125	63,539	-
3330	Boating Safety Financial Assistance	17,330	-	-	34,037
3330	HLSGP Homeland Security Grant Program	136,218	411,178	(162,104)	156,014
3340	1/2 Prosecutor's Salary	112,319	115,000	57,065	120,000
3340	Criminal Justice Training Commission	475,575	157,577	39,394	157,577
3340	Other Judicial Agencies	310,535	240,253	61,206	289,360
3340	AOC - BECCA	138,423	132,224	41,181	46,272
3340	OPD - Blake Decision	25,881	-	30,686	-
3340	AOC - CASA	100,624	93,774	44,231	93,774
3340	AOC - Unified Family Court	-	-	-	-
3340	AOC - Court Interpreter Costs	57,562	51,121	14,374	59,450
3340	Military Department	55,790	56,662	-	80,200
3340	Traffic Safety Commission	26,362	32,414	10,994	44,720
3340	Department of Children, Youth and Families	1,050	3,000	-	3,000
3340	Department of Children, Youth and Families - EBE	68,456	86,247	35,855	90,026

3340	Department of Children, Youth and Families - CJS	236,391	121,906	59,893	180,430
3340	Department of Children, Youth and Families - SSODA	26,804	90,000	14,472	66,247
3340	Department of Children, Youth and Families - CJAA	13,034	43,027	9,000	25,033
3340	Department of Children, Youth and Families - CDDA	130,120	136,451	60,533	137,523
3340	Department of Children, Youth and Families - Risk Assessments	9,360	6,825	3,120	8,694
3340	Department of Social and Health Services	47,529	44,519	15,201	45,800
3340	Child Support Enforcement (State)	457,266	450,000	142,063	425,000
3350	PUD Privilege Tax	1,078	1,100	1,045	1,050
3350	DNR Other Trust 2	7,356	7,500	4,718	10,500
3350	DNR Timber Trust 1	-	-	-	-
3350	DNR Other Trust 1	4,010	-	429	300
3360	Court Cost Reimbursement - County Clerks LFO Collections	32,883	22,242	-	32,883
3360	Counties - Public Defense Services	196,751	205,000	-	289,000
3360	Judicial Salary Contribution - State	-	-	1,894	-
3360	DNR PILT NAP/NRCA	8,101	-	-	-
3360	Criminal Justice - Counties	2,187,656	2,350,000	1,074,860	2,410,000
3360	Extraordinary Criminal Justice Cost	-	-	-	300,000
3360	Criminal Justice - Adult Court Costs - Juvenile Offenders	10,942	11,000	5,418	11,000
3360	Marijuana Excise Tax Distribution	448,697	450,000	197,075	450,000
3360	DUI and Other Criminal Justice Assistance	22,177	25,000	10,386	25,000
3360	Autopsy Cost	112,350	68,000	56,000	68,000
3360	Liquor/Beer Excise Tax	514,693	550,000	215,540	540,000
3360	Liquor Control Board Profits	648,461	650,000	323,648	660,000
3370	Interlocal Grants, Entitlements and Other Payments	-	19,830	-	-
3370	Legal Services	680,244	679,950	495,646	681,000
3370	Other General Governmental Services	21,999	22,500	3,160	14,500
3370	Law Protection Services	640,412	623,660	281,836	615,760
3370	City of Bremerton	2,208,297	2,566,855	416,039	3,016,792
3370	City of Port Orchard	373,520	446,964	147,455	484,665
3370	City of Poulsbo	174,457	183,112	72,651	223,993
3370	City of Bainbridge Island	54,393	81,576	22,829	107,477
3370	WA State Department of Corrections	258,596	270,536	67,479	228,613
3370	Suquamish Tribe	85,027	142,562	95,263	194,251
3370	City of Gig Harbor	136,632	202,569	79,829	207,295
3370	Nisqually Tribe	3,525	-	225	-
3370	Chehalis Tribe	-	-	-	-
3370	S'Klallam Port Gamble Tribe	40,674	74,900	34,164	92,942
3370	Puyallup Tribe	-	-	9,750	-
3370	Jefferson County	19,350	-	8,925	33,000
3370	Emergency Services	129,308	163,349	113,380	163,349
3370	Other Intergovernmental Services	41,100	27,000	197,119	28,500
Total Intergovernmental		12,945,771	13,788,288	4,938,702	14,910,871
3410	Auditor's Filing and Recording Services	385,617	350,000	188,996	375,000
3410	Judicial Stabilization Surcharge - CLJ	28,489	20,000	14,498	20,000
3410	Dispute Resolution \$43	10,626	10,000	2,064	5,000
3410	Municipal Court Judgment Filing Fee	2,542	1,000	1,738	2,000
3410	Civil Filing Fee	82,581	70,000	42,023	80,000

3410	Cntr, Cross, 3rd Party Filing Fee	51	-	88	-
3410	Superior Courts Civil, Probate and Domestic Relations Filing Services	345,844	280,000	139,329	290,000
3410	Domestic Facilitator	109,737	90,000	40,402	90,000
3410	Guardianship Facilitator	5,430	4,000	4,710	5,000
3410	Recording Surcharge - Affordable Housing	52,177	50,000	25,554	50,000
3410	Recording Surcharge - Local Homeless Housing	397	1,000	197	1,000
3410	Covenant Homeownership Auditor O&M (HB1474)	27,973	24,000	13,780	25,000
3410	Other Fees Small Claims	13	-	-	-
3410	Supplement Proceeding \$20	-	-	-	-
3410	Jury Demand Civil \$125	-	-	-	-
3410	Transcript Prep Fee \$20	641	500	187	5,000
3410	Superior Court - Other Filing Services	25,710	20,000	13,375	20,000
3410	District Court Records Services	49,606	40,000	25,371	40,000
3410	District Court Appeal Prep Fee	1,553	1,000	1,466	1,000
3410	District Court - Civil Fees - Appeals (PAR)	107	100	27	100
3410	Garnishment Fee	21,630	20,000	10,129	20,000
3410	Admin Warrant Costs	3,068	5,000	891	1,500
3410	Deferred Pros Admin Fee	7,882	10,000	4,622	10,000
3410	Crime Lab Analysis - Local	10	-	5	-
3410	IT Time Pay Fee	78	200	47	100
3410	Superior Court - Record Services	272,491	250,000	129,041	260,000
3410	Auditor's Historical Document Preservation and Modernization Surcharge	40,303	40,000	19,719	40,000
3410	Records Search Fees	27,604	25,000	14,888	25,000
3410	Treasurer's Fees	131,497	100,000	72,759	100,000
3410	Treasurer's Bank Fees	475	-	195	-
3410	Motor Vehicle License Fees	1,886,040	1,875,000	962,266	2,375,000
3410	Word Processing, Printing and Duplicating Services - Prosecutor	132	-	146	-
3410	Word Processing, Printing and Duplicating Services - District Court	2,928	2,000	548	1,000
3410	Word Processing, Printing and Duplicating Services - Superior Court	131,387	105,000	51,188	110,000
3410	Other General Government Services	103,124	89,000	65,519	89,000
3410	District Court Victim/Witness	-	-	-	-
3410	Passport and Naturalization Services	245,377	215,000	116,562	220,000
3420	Law Enforcement Services	24,962	14,800	8,172	16,000
3420	DNA Collections	998	950	325	800
3420	Law Enforcement Services - BWR-PDR	1,451	1,400	725	1,400
3420	Adult Probation	315,614	350,000	199,426	400,000
3420	Sent Comp Monitoring Fee	4,341	7,500	1,131	2,000
3420	Mental Health Court Fee	1,652	1,500	1,386	2,000
3420	FMT Family Recovery Ct Fee	-	-	-	-
3420	Room and Board of Prisoners - Juvenile	-	-	-	-
3420	Screening Fees	44	-	-	-
3420	Electronic Monitoring	140	-	1	-
3420	Electronic Monitoring	3,262	6,000	1,119	6,000
3420	Juvenile Services	35	-	20	-
3420	Juvenile Parent for Parent	-	-	-	-
3460	Chemical Dependency Services	35,371	35,000	15,996	35,000
3470	Ball Field Usage Fees	88,530	80,000	52,932	80,000

3470	Admin Fees	12,841	10,000	5,854	10,000
3490	Legal Services	79,000	12,000	34,917	54,000
3490	Other General Government Services	3,701,416	3,660,871	1,808,371	4,089,741
Total Charges for Services		8,272,777	7,877,821	4,092,707	8,957,641
3510	Criminal Filing Fees	2,617	750	1,112	1,000
3510	Other Superior Court Penalties	388	-	1	-
3520	Proof of Motor Vehicle Insurance	3,048	2,000	1,326	2,000
3520	Boating Safety Criminal	-	-	-	-
3520	Boating Safety Infractions	206	500	-	-
3530	Traffic Infraction Penalties	87,035	76,800	42,529	80,000
3530	Traffic Infraction Penalties	8,515	6,000	2,573	6,000
3530	Traffic Infraction Penalties	17,823	35,000	5,472	11,000
3530	Legislative Assessment	4,661	5,000	2,150	5,000
3530	Traffic Infraction - (Accident, FIT)	826,931	725,000	399,086	800,000
3530	HOV Dummy Penalty	642	-	38	-
3530	Ve Assessment	-	-	-	-
3530	Distracted Driving Prevention Infraction	-	-	-	-
3530	Failure to Initially Register Vehicle	94	100	88	100
3530	Failure to Initially Register Vehicle	30	-	254	200
3530	Speed Double Zone 6-10 <=40	32	-	6	-
3530	Deferred Finding Admin Fee	166,772	120,000	66,912	120,000
3530	Non-Traffic Infraction Penalties	14	-	-	-
3530	Other Non-Parking Penalties	6	-	-	-
3530	Other Infractions to 7/03	173	-	-	-
3530	Other Infractions	1,088	1,500	164	500
3530	Other Infractions	24,397	30,000	7,312	15,000
3540	Parking Infraction Penalties	3,001	2,000	963	2,000
3540	Parking Infractions Local	2,950	5,000	1,795	3,500
3540	Parking/Ind w/Disability Zone	8,931	10,000	2,877	7,000
3550	DUI	66,792	55,000	55,242	60,000
3550	DUI Fines-Dpd Fdw Mdw Ndw Oc	2,681	3,000	1,056	2,000
3550	Youth in Vehicle	741	1,500	-	-
3550	Criminal Conviction Fee - DUI	1,273	2,000	760	1,400
3550	DUI DP Account Fee	648	1,000	435	1,000
3550	Other Criminal Traffic Misdemeanor Fines	449	1,000	-	-
3550	Criminal Traffic Misdemeanors	7,636	10,000	3,024	7,000
3550	Criminal Conviction Fee - Traffic	2,949	2,500	1,151	2,500
3560	Other Criminal Non-Traffic Fines	-	-	-	-
3560	Other Criminal Non-Traffic Fines	1,392	1,200	188	600
3560	DV Penalty Assessment - CLJ	6,094	6,000	4,111	8,000
3560	D/M Prostitution/Trafficking Intervention	-	-	-	-
3560	Criminal Conviction Fee - Non-Traffic	3,332	3,000	929	2,000
3570	Superior Court Cost Recoupments	816	-	-	-
3570	Witness Cost	249	300	156	300
3570	Public Defense Cost	8,145	2,500	6,299	3,000
3570	Law Enforcement Cost	20	100	-	100
3570	Collection Agency Cost	37	-	-	-
3570	Jury Demand Cost	2,127	1,800	1,643	3,000
3570	Public Defense Cost	22,434	20,000	5,362	11,000
3570	Law Enforcement Services	370	-	385	-
3570	District Court Cost Recoupments	-	-	-	-
3570	Evidence Confiscations	297	-	345	-
3590	Penalties on Real and Personal Property Tax	271,320	300,000	176,490	300,000
Total Fines and Forfeits		1,559,156	1,430,550	792,234	1,455,200
3610	Investment Interest	13,390,164	10,001,500	7,055,042	10,901,500

3610	Interest of Real and Personal Property Tax	940,064	1,000,000	589,882	1,000,000
3610	Other Interest	777,009	301,000	5,295	456,000
3610	Other Interest	25,891	25,000	10,000	25,000
3610	Other Interest	25,891	25,000	10,000	25,000
3610	Other Interest Earnings	263,377	120,400	105,284	120,400
3620	Equipment and Vehicle Rentals	63,026	47,000	38,030	70,000
3620	Equipment and Vehicle Leases	-	-	-	-
3620	Parking	-	2,000	-	2,000
3620	Commercial and Facilities Rentals	296,849	302,701	157,991	312,881
3620	Commercial and Facilities Leases	-	-	-	-
3620	Facility Improvement (20%)	(754)	-	-	-
3620	Other Rentals and Use Charges	40,561	38,000	18,468	193,000
3670	Contributions and Donations	11,961	-	580	-
3670	Contributions and Donations - Private	-	-	7,494	-
3670	Contributions and Donations - Other	132,702	107,681	28,603	107,681
3690	Sale of Surplus	-	-	-	-
3690	Unclaimed Property	3,567	-	-	-
3690	Judgments and Settlements	-	-	4,382	-
3690	Cashier's Overage/Shortage	(1,653)	-	(983)	-
3690	Other Miscellaneous Revenues	240,969	90,300	78,155	139,382
3690	NSF Revenues 12/16	1	-	-	-
3690	Other Miscellaneous Revenues	-	-	9,600	15,000
3690	Small Overpayment	86	-	24	-
3690	NSF Revenues	440	300	80	300
3860	Agency Deposits	307	-	70	-
3860	Small Claims Filing Fee	4,112	6,000	3,022	6,000
3860	JIS Trauma	-	-	-	-
3860	Motor Vehicle Account	214	-	13	-
3860	Discover Pass Local	6,476	2,300	987	2,300
3860	Domestic Violence Prevention	678	700	488	700
3860	Crime Lab State	-	-	-	-
3860	D/M Pros Traf/Pros Victim	-	-	-	-
3890	Insurance Recoveries	31,848	-	-	-
4970	Medicaid - Reentry Demonstration Initiative Project	-	-	-	400,000
4970	MH/SA/TC Sales Tax Fund	1,987,198	2,062,237	815,044	2,154,275
4970	Conservation Futures Tax	329,829	329,829	-	329,829
4970	Real Estate Excise Tax	-	-	-	125,120
4970	Cumulative Reserve	1,064,513	-	-	-
4970	Family Court Services	18,000	18,000	6,000	18,000
4970	Trial Court Improvement	90,000	89,000	44,500	89,000
4970	Jail & Juvenile Sales Tax	3,400,000	3,450,000	1,725,000	3,850,000
4970	SBHASO Non-Medicaid Fund	109,965	115,000	17,036	115,000
4970	KC LTGO Bond Fd 2013	-	-	-	-
4970	Equipment Rental & Revolving - Operations	-	3,000,000	1,500,000	-
Total Misc/Other		23,253,292	21,133,948	12,230,086	20,458,368
Total Revenues		132,587,015	131,781,300	67,358,173	137,629,583

General Fund Expenses by Account					
Account	Description	Actual 2024	Adopted Budget 2025	6-Month Actual 2025	Budget 2026
5101	Regular Salaries	58,990,106	66,102,636	30,474,373	67,001,800
5102	Overtime Pay	3,019,970	2,144,441	1,770,480	2,878,448
5103	Longevity Pay	857,021	888,524	432,393	803,390
5104	Sick Leave Payout	163,004	-	135,574	-

5106	Annual Leave Payout	523,938	-	354,392	-
5108	Shift Differential Pay	153,086	134,287	74,616	134,287
5109	Extra Help	445,711	413,466	205,625	424,220
5110	Out of Class Pay	15,678	1,000	2,442	1,000
5112	Bailiff	-	51,204	-	51,204
5113	Election Workers	33	-	-	-
5118	Summer Help	-	-	101,658	-
5121	Intern Pay	69,601	26,815	17,340	30,415
5140	Advisory Services	7,110	20,800	1,050	20,800
5190	Miscellaneous Pay	1,088,931	1,019,021	642,683	1,302,485
5197	Premium/Recruitment/Retention	371,389	-	75,000	-
5198	Salary Reimbursable	(480)	-	-	-
5201	Industrial Insurance	1,146,778	1,506,191	608,098	1,651,902
5202	Social Security	4,763,923	5,339,964	2,517,216	5,477,543
5203	PERS Retirement	4,332,260	4,416,077	2,219,591	3,006,360
5205	Clothing Allowance	258,785	191,075	92,319	191,075
5206	LEOFF Retirement	875,306	886,107	448,262	939,970
5207	OPEB - LEOFF Medical Costs	9,453	30,000	520	30,000
5208	OPEB - LEOFF Medical Insurance	144,052	225,000	86,024	225,000
5209	WA Family & Medical Leave	137,545	144,054	88,484	146,011
5215	Disability Insurance	17,646	18,432	8,801	17,376
5217	Automobile Allowance	19,879	19,800	9,546	19,800
5220	Unemployment Compensation	23,550	100,000	23,662	100,000
5224	Deferred Compensation	174,111	226,849	97,100	232,748
5228	OPEB - LEOFF Reimbursement	87,928	100,000	81,802	100,000
5229	Employer Benefits	13,730,177	12,523,071	6,253,380	14,023,708
5299	Salary/Benefits - Attrition - Budget	-	(2,883,088)	-	(2,880,900)
Total Salaries and Benefits		91,426,489	93,645,726	46,822,431	95,928,642
5300	Credit Card Clearing	(3,730)	-	3,730	-
5308	Supplies Reimbursable	-	-	-	-
5311	Office/Operating Supplies	490,004	356,881	140,608	353,007
5312	Kitchen Supplies	1,004,573	1,078,876	527,171	1,123,491
5313	First Aid, Medical, and Safety Supplies	4,434	500	-	-
5314	Prisoner Prescriptions	(2,775)	-	-	-
5315	Operating Supplies	430,709	566,355	377,127	577,422
5319	Other Supplies	519	500	-	-
5321	Fuel Consumed	58,749	21,500	3,865	17,000
5341	Merchandise for Resale	14,817	-	-	-
5351	Small Tools and Equipment - Non-trackable	158,525	191,731	23,312	105,243
5352	Small Tools and Equipment - Trackable	116,872	65,278	150,708	1,058,265
5353	Technology Equipment - Trackable	22,752	34,792	16,936	28,992
5354	Technology Equipment - Non-Trackable	792,021	3,300	4,532	5,300
5356	Tools	-	-	-	-
5357	Trackable Tools and Equipment	522,201	1,027,114	-	-
Total Supplies		3,609,672	3,346,827	1,247,990	3,268,720
5408	Services Reimbursable	-	-	-	-
5411	Accounting and Auditing	257,342	302,000	-	-
5413	Medical, Dental, and Hospital	112,319	181,748	15,413	135,490
5415	Non-Employee Healthcare Services	2,978	-	2,858,292	6,813,215
5415	Management Consulting	105,288	112,081	7,093	2,400
5416	Special Legal Services	1,639,329	1,310,666	1,033,827	2,423,166
5416	Court Reporters	2,058	2,500	-	-
5416	Arbitration/Attorney	13,601	15,000	-	-
5416	Transcripts/Attorney	8,426	6,000	-	-
5416	Investigations	67,158	12,000	-	-
5416	Guardian Ad Litem	100,566	102,500	-	-

5416	Interpreters	260,872	133,300	-	-
5416	Special Counsel	104,158	100,000	-	-
5417	Indigent Burials	3,829	3,000	852	3,000
5418	Prisoner Medical/Ambulance	254	2,172	-	-
5418	Contract Medical	4,307,712	5,984,275	-	-
5418	Outside Medical	(1,373)	-	-	-
5419	Other Professional Services	2,596,370	2,424,640	934,249	2,396,094
5419	Other Professional Services -HB2163	-	-	-	-
5421	Telephone	46,305	30,544	113,201	247,048
5422	Cellular Telephones	193,215	255,735	-	-
5425	Postage	258,285	291,750	207,953	367,250
5431	Mileage	40,304	47,520	10,646	45,070
5432	Travel	210,466	202,034	95,992	217,211
5433	Perdiem	(636)	16,163	(240)	13,197
5435	Vehicle Allowance	204	3,000	-	-
5438	Non-Employee Mileage	125,648	80,000	49,396	140,000
5439	Non-Employee Travel	20,681	20,418	5,908	23,418
5441	Advertising	22,244	37,200	11,413	25,150
5451	Operating Rentals and Leases	1,125	-	9,089	70,500
5452	Cloud Service Subscriptions	539,579	574,790	101,559	277,123
5453	Long-Term Real Property Rentals	420,799	345,173	190,160	304,819
5454	Short-Term Equipment and Operating	16,221	-	59,309	121,105
5455	Long-Term Software and Cloud Services	21,680	-	119,055	223,771
5461	General/Automobile/Error and Omissions	4,867	-	62,296	223,740
5463	Bonds/Theft	51	-	-	-
5465	Special Events/Miscellaneous	-	-	100	-
5466	Employee > 48	151	-	-	-
5467	Professional Services - 48	40,000	-	-	-
5468	Non-1099 - 24	-	-	-	-
5471	Gas	460,735	489,834	268,804	542,690
5472	Water	381,421	313,088	69,766	361,771
5473	Sewer	236,341	275,643	99,925	307,348
5474	Electricity	1,008,697	890,561	389,609	1,023,513
5475	Waste Disposal	147,200	151,386	70,208	182,066
5476	Cable TV	1,067	1,165	-	-
5477	Hazardous Waste Disposal	3,745	2,725	1,735	2,825
5478	Surface Water Management	4,839	750	185	1,000
5479	Recycling	39,642	25,650	-	-
5481	Repairs and Maintenance - Buildings	73,938	53,264	29,798	53,000
5482	Repairs and Maintenance - Improvements	93,552	64,750	39,294	131,000
5483	Repairs and Maintenance - Equipment	142,982	140,431	82,541	148,171
5484	Repairs and Maintenance - Computer Equipment	120,310	128,175	43,283	152,100
5489	Repairs and Maintenance - Other	-	-	-	-
5491	Court Costs and Investigations	118,633	90,800	(170)	-
5492	Dues, Subscriptions, Memberships	681,345	678,758	493,497	740,585
5493	Bank and Credit Card Service Fees	14,495	51,300	4,284	6,400
5494	Filing and Recording Fees	2,756	2,050	2,232	1,550
5495	Witness Fees	-	400	-	-
5496	Printing and Binding	103,013	102,655	55,700	104,530
5497	Registration and Tuition	198,173	364,100	102,085	377,999
5498	Judgments and Damages	-	-	825	-
5499	Other	120,110	214,719	-	-
Total Services		15,495,069	16,638,413	7,639,167	18,209,315

5911	Kitsap1	138,986	154,873	77,436	166,912
5912	IS Service Charges	3,693,563	3,965,446	1,982,723	4,240,085
5913	IS Program Maintenance & Development	1,792,444	1,918,357	959,178	1,950,381
5914	IS Fleet Recovery	271,135	322,000	161,000	265,200
5916	Special Legal Services	55,000	-	22,917	-
5919	Other Professional Services	55,496	56,000	32,865	916,300
5922	IS Projects	247,774	214,094	107,047	201,626
5931	Supplies	8,114	-	12,296	-
5933	Fuel	452,757	711,489	180,603	498,764
5939	Non-Inventory Road Materials	5,758	-	-	-
5951	Operating Rentals and Leases	2,076,392	2,059,752	685,891	409,944
5951	Operating Rentals and Leases-	-	-	134,805	1,660,128
5955	Fleet Vehicle Parking	5,100	5,100	5,100	5,100
5961	Insurance Services	2,712,509	3,217,306	1,608,653	3,157,577
5981	Repairs and Maintenance	16,501	-	12,620	-
5996	Indirect Cost Allocations	(60)	-	-	-
5997	Facilities Maintenance Services	2,048,927	2,635,483	1,317,742	2,637,140
5999	Other Services and Charges	850,000	850,000	850,000	-
Total Interfund Payments		14,430,397	16,109,900	8,150,876	16,109,157
5512	Public Health Services	1,478,977	1,478,977	739,488	1,478,977
5513	Cooperative Extension Services	-	348,625	-	-
5514	Emergency Communications Services	55,790	56,662	-	80,200
5519	Miscellaneous Intergovernmental Services	1,066,944	746,277	502,525	1,465,143
5520	Intergovernmental Payments - Federal, State Local	32,957	-	-	-
5530	External Taxes and Operational Assessments	-	-	-	-
5540	Interfund Taxes and Operational Assessments	1,285	56,300	1,836	-
6530	Other Improvements	-	-	818	-
5640	Machinery and Equipment	53,348	-	-	-
5641	Computer Equipment	-	-	-	-
5642	Other Machinery and Equipment	-	100,000	-	100,000
5643	Vehicles	-	-	-	-
5750	Capital Leases and Installment Purchases	5,890	8,400	4,898	8,400
5830	Interest on Long-Term External Debt	2,506	-	-	-
6971	Kitsap S.A.I.V.S	-	-	-	95,000
6971	Recovery Center	101,872	69,004	69,004	102,767
6971	Recovery Center - Detox/Triage Program	18,564	18,564	18,564	18,564
6971	CDBG Entitlement Fund	31,227	23,248	23,248	13,372
6971	Substance Abuse Treatment	18,288	16,613	16,613	11,182
6971	Area Agency on Aging - Program	40,000	-	-	-
6971	Area Agency on Aging - Administration	196,134	94,060	94,060	164,990
6971	Workforce Innovation & Opportunity Act	16,254	9,481	9,481	23,100
6971	SBHASO Non-Medicaid Fund	131,043	156,995	149,495	70,000
6971	KC LTGO Refunding Bonds, 2022	1,056,756	1,057,228	48,981	632,054
6971	Capital Project Management	1,300,000	-	-	200,000
Total Other Uses		5,607,835	4,240,434	1,679,011	4,463,749
Total Expenses		130,569,461	133,981,300	65,539,474	137,979,583

2026 ER&R FUND RENTAL RATES

1011 ROADS-ADMIN.

R03 SEDANS

1012 ROADS-ENG.

R07 PICKUPS-VANS 3/4T
R11 PICKUPS-VANS 1/4T 1/2T
R95 *NEW*SURVEY HI DEF SCANNER
R96 SURVEY PRINTER/COPIER
R97 FIELD CONTROLER & SOFTWARE
R98 GPS
R99 TOTAL STATION

1013 ROADS-MAINT.

R02 SEDANS,PU,VANS 1/2T
R10 PICKUPS-VANS 1/4T
R13 PICKUPS-VANS 3/4T
R19 TAR KETTLE
R21 CONE TRUCK
R24 MANLIFT TRUCK
R26 OIL DIST, TRUCK
R27 SEMI-TRACTOR TAND AXLE
R28 WATER/SAND TRUCK
R30 DUMP TRUCK-TANDAM AXLE
R31 SS SANDER
R33 Tilt Bed/Dump Trailer
R35 MILLING MACHINE
R36 FORKLIFT
R38 DUMP TRAILER
R39 LO-BOY MACHINE TRAILER
R40 TILT-BED MACHINE TRAILER
R41 TRACTOR/BACKHOE
R42 TRACTOR/MOWER
R44 GRADER
R45 LOADER
R46 EXCAVATOR
R47 POWER PAVER
R48 PULL PAVER
R49 COMPACTOR
R50 BELT LOADER
R51 CHIP SPREADER
R52 MOBILE SWEEPER
R54 BRUSH CHIPPER
R61 REPEATER (800HZ)
R66 TRACTOR/BROOM
R67 SCREEN
R68 TRUCK-ASPHALT PATCH
R72 HD TRUCK W/ HOOK LOADER

1015 ROADS-TRAFF.

R05 PU,VANS 1/2T
R06 PICKUPS-VANS 3/4T
R08 SEDANS
R15 PICKUPS-VANS 1 - 1 1/2T

Base	Replacement	Total
\$ 70.00	200.00	\$270.00
\$ 259.00	350.00	\$609.00
\$ 189.00	250.00	\$439.00
\$ -	1200.00	\$1,200.00
\$ -	1200.00	\$1,200.00
\$ -	55.00	\$55.00
\$ -	660.00	\$660.00
\$ -	1000.00	\$1,000.00
\$270.00	550.00	\$820.00
\$99.00	200.00	\$299.00
\$507.00	500.00	\$1,007.00
\$484.00	550.00	\$1,034.00
\$512.00	500.00	\$1,012.00
\$735.00	1500.00	\$2,235.00
\$2,624.00	2500.00	\$5,124.00
\$600.00	1700.00	\$2,300.00
\$318.00	1500.00	\$1,818.00
\$1,420.00	3000.00	\$4,420.00
\$37.00	524.00	\$561.00
\$119.00	110.00	\$229.00
\$1,033.00	6000.00	\$7,033.00
\$59.00	455.00	\$514.00
\$115.00	300.00	\$415.00
\$212.00	404.00	\$616.00
\$113.00	346.00	\$459.00
\$313.00	1300.00	\$1,613.00
\$2,362.00	2700.00	\$5,062.00
\$1,054.00	3103.00	\$4,157.00
\$1,793.00	2250.00	\$4,043.00
\$610.00	2600.00	\$3,210.00
\$4,345.00	3000.00	\$7,345.00
\$189.00	1000.00	\$1,189.00
\$230.00	709.00	\$939.00
\$484.00	1956.00	\$2,440.00
\$158.00	4000.00	\$4,158.00
\$2,736.00	5194.00	\$7,930.00
\$340.00	400.00	\$740.00
	530.00	\$530.00
\$2,031.00	600.00	\$2,631.00
\$55.00	2000.00	\$2,055.00
\$1,188.00	2500.00	\$3,688.00
\$1,045.00	2000.00	\$3,045.00
\$ 538.00	450.00	\$988.00
\$ 107.00	493.00	\$600.00
\$ 11.00	200.00	\$211.00
\$ 298.00	400.00	\$698.00

R16 PICKUPS-VANS 1/4T
R18 BUTTON MACHINE
R20 PAINT STRIPER
R22 SIGNAL TRUCK - MD MANLIFT
R43 TRAILER-UTILITY
R36T FORKLIFT

16811 COMMUNITY DEV.

DCD SEDANS - VANS

1891 CTRP

CT1 SEDANS

4011 SOLID WASTE

SD1 SEDANS, PU, VANS 1/2T
SD3 VANS 1/2T TO 1 TON
SD4 TRAILER
SD5 FORKLIFT

4021-4025 SEWER UTILITY

W03 SEDANS, PU, VANS 1/2T
W04 PICKUPS-VANS 3/4T
W06 VANS 1 1/2T TO 2 TON
W07 TRUCK-1 - 1 1/2T
W08 TRUCK-TANDAM AXLE
W09 SEWER TRUCK
W11 TRACTOR/BACKHOE
W12 AIR COMPRESSOR
W13 BACKUP GENERATOR
W14 TRAILERS- EQUIPMENT
W16 FORKLIFT
W17 JET RODDER
W19 FLUSH TRUCK
W22 CAMERA VAN
W23 TRASH PUMP
W24 SERVICE TRUCK HEAVY

44011 SURFACE WATER

SW1 SEDANS, PU, VANS 1/2T
SW2 PICKUPS-VANS 3/4T
SW4 3 AXLE TRAILER
SW6 MOWER
SW7 TRUCK-1 - 1 1/2T
SW8 BRUSH CHIPPER
SW9 TRAILERS- EQUIPMENT
SW10 5 YARD DUMP TRUCK
S10 SEWER TRUCK
S12 TRUCK-TANDAM AXLE
S14 EXCAVATOR
S15 TRAILER - PUP
S17 WHEEL LOADER
S18 SKID STEER

\$	650.00	100.00	\$750.00
\$	10.00	274.00	\$284.00
\$	3,345.00	4000.00	\$7,345.00
\$	460.00	1673.00	\$2,133.00
\$	10.00	100.00	\$110.00
\$	47.00	455.00	\$502.00
\$	178.00	500.00	\$678.00
\$	19.00	221.00	\$240.00
\$	89.00	225.00	\$314.00
\$	279.00	665.00	\$944.00
\$	73.00	211.00	\$284.00
\$	123.00	206.00	\$329.00
\$	266.00	400.00	\$666.00
\$	573.00	600.00	\$1,173.00
\$	182.00	518.00	\$700.00
\$	704.00	1750.00	\$2,454.00
\$	463.00	1410.00	\$1,873.00
\$	4,865.00	5804.00	\$10,669.00
\$	241.00	1554.00	\$1,795.00
\$	1.50	118.00	\$119.50
\$	3.00	277.00	\$280.00
\$	632.00	303.00	\$935.00
\$	42.00	270.00	\$312.00
\$	240.00	1100.00	\$1,340.00
\$	2,081.00	2450.00	\$4,531.00
\$	697.00	3600.00	\$4,297.00
\$	-	707.00	\$707.00
\$	600.00	3000.00	\$3,600.00
\$	260.00	430.00	\$690.00
\$	386.00	650.00	\$1,036.00
\$	250.00	300.00	\$550.00
\$	235.00	1000.00	\$1,235.00
\$	365.00	800.00	\$1,165.00
\$	128.00	394.00	\$522.00
\$	77.00	100.00	\$177.00
\$	762.00	1800.00	\$2,562.00
\$	5,997.00	6750.00	\$12,747.00
\$	2,841.00	2000.00	\$4,841.00
\$	500.00	1250.00	\$1,750.00
\$	50.00	400.00	\$450.00
\$	867.00	1000.00	\$1,867.00
\$	152.00	700.00	\$852.00

9151

AS1 SEDANS - VANS

9171 CORONER

CR1 CORONER VANS

9271-9274 DEPT. OF ADMIN SER

BA1 SEDANS, PU-VANS 1/2T

9403 SHERIFF-TRAFFIC

SH3 SEDANS - TRAFFIC

9404, 9405, 9409 SHERIFF PATROL

SH1 SEDANS - ADMIN/DET.

SH2 SEDANS - PATROL

SH6 SEARCH/RESCUE

SH7 SPARE VEHICLES

SH8 SUV/SGT

SH9 Motorcycles

9411 CORRECTIONS

SH4 VANS

SH5 SEDANS

9421 JUVENILE

JV1 SEDANS, PU-VANS 1/2T

9509 FAIR & PARKS

P01 SEDANS,PU,VANS 1/4T

P02 SEDANS,PU,VANS 1/2T

P03 TRUCKS- 3/4T

P04 TRUCK - 1T & UP

P05 FORKLIFT

P06 TRACTORS

P07 MOWERS, SMALL RIDER

P08 MACHINERY TRAILERS

P09 TILT-BED TRAILER

P10 MID SIZE TRACTOR

P11 BACKHOE/EXCAVATOR/SKID STEER

P12 SMALL MOWERS AND EQUIPMENT MAINT BY PARKS

2026 Labor \$110.00 / hour

\$ 5.00	225.00	\$230.00
\$ 198.00	385.00	\$583.00
\$ 130.00	450.00	\$580.00
\$ 158.00	975.00	\$1,133.00
\$ 76.00	722.00	\$798.00
\$ 219.00	765.00	\$984.00
\$ 17.00	433.00	\$450.00
\$ 262.00	503.00	\$765.00
\$ 254.00	702.00	\$956.00
\$ 134.00	630.00	\$764.00
\$ 141.00	1200.00	\$1,341.00
\$ 141.00	645.00	\$786.00
\$ 72.00	580.00	\$652.00
\$ 54.00	202.00	\$256.00
\$ 83.00	475.00	\$558.00
\$ 172.00	725.00	\$897.00
\$ 5.00	289.00	\$294.00
\$ 117.00	374.00	\$491.00
\$ 93.00	414.00	\$507.00
\$ 9.00	85.00	\$94.00
\$ 29.00	51.00	\$80.00
\$ 5.00	50.00	\$55.00
\$ 5.00	276.00	\$281.00
\$ 20.00	700.00	\$720.00
\$ -	85.00	\$85.00

\$ 61,804.50 \$ 124,945.00 \$186,749.50

Incumbent,
Current Classification Title,
Pay Grade, Step, Current Salary or Range,
Position #, Cost Center, Job Type

Revised or New Classification Title,
Pay Grade, Step, Salary or Range,
Position #, Cost Center, Job Type,
Effective Date

HUMAN SERVICES

Create

Program Specialist - NON
N08H, \$33.96 – \$43.44/HR
P83 1241, .50 FTE, PR2-NON
January 1, 2026

Program Analyst – NON
N11S, \$86,535.42 - \$110,706.75/YR
P84, 1821, 1.0 FTE, PR4-NON
January 1, 2026

Program Specialist – NON
N08H, \$33.96 - \$43.44/HR
B40, 9703, .50 FTE, PR2-NON
Limited Term
January 1, 2026 – December 31, 2026

OFFICE OF THE COUNTY PROSECUTOR

Create

Child Forensic Interviewer – NON (At-Will)
N09H, \$36.35 – \$46.50/HR
D59, 1221, 1.0 FTE, FI1-NON
January 1, 2026

Delete

Investigator – NON (At-Will)
N08H, \$33.07 – \$42.30/HR
D91, 9081, 1.0 FTE, LC1-NONAW
January 1, 2026

Legal Assistant - 1308
A07H, \$30.91 - \$39.54/HR
D50, 9082, 1.0 FTE, LA2-1308
January 1, 2026

Attorney 2 – NON (At-Will)
ATT15S, \$110,460.38 - \$141,314.52/YR
D82, 9086, 1.0 FTE, LS2-NONAW
January 1, 2026

FTE Decrease

Program Coordinator – 1308
A09S, Step 5, \$83,226.67/YR
D23, 1391, 1.0 FTE, PR3-1308

Program Coordinator - 1308
A09S, Step 5, \$64,100.40/YR
D23, 1391, .75 FTE, PR3-1308
January 1, 2026

HUMAN RESOURCES

Reclassify

434128
Human Resources Consultant 1 – NON
N10S, Step 4, \$86,872.46/YR
P01, 5061, 1.0 FTE, HR3-NON

434128
Human Resources Consultant 2 – NON
N09S, Step 8, \$92,045.92/YR
P01, 5061/9601, 1.0 FTE, HR4-NON
January 12, 2026

Delete

Office Support Specialist – NON
N04H, \$25.23 - \$32.28/HR
P52, 9601, 1.0 FTE, OS2-NON
January 1, 2026

INFORMATION SERVICES

Delete

Technology Specialist – 1308
A09H, \$35.39 - \$45.28/HR
F75, 5161, 1.0 FTE, IT2-1308
January 1, 2026

Reclassify

411186
Office Support Assistant - 1308
A02H, Step 10, \$28.19/HR
R04, 5166, 1.0 FTE, OS1-1308

411186
Office Support Specialist – 1308
A04H, Step 6, \$30.03/HR
R04, 5166, 1.0 FTE, OS2-1308
January 12, 2026

434493
Office Support Assistant – 1308
A02H, Step 4, \$24.31/HR
RA0, 5166, 1.0 FTE, OS1-1308

434493
Office Support Specialist – 1308
A04H, Step 1, \$25.91/HR
RA0, 5166, 1.0 FTE, OS2-1308
January 12, 2026

422733
Office Support Assistant – 1308
A02H, Step 9, \$27.50/HR
RA5, 5166, .50 FTE, OS1-1308

422733
Office Support Specialist – 1308
A04H, Step 5, \$29.30/HR
RA5, 5166, .50 FTE, OS2-1308
January 12, 2026

434408
Office Support Assistant – 1308
A02H, Step 4, \$24.31/HR
S64, 5166, .50 FTE, OS1-1308

434408
Office Support Specialist – 1308
A04H, Step 1, \$25.91/HR
S64, 5166, .50 FTE, OS2-1308
January 12, 2026

432563
Office Support Assistant – 1308
A02H, Step 9, \$27.50/HR
S79, 5166, 1.0 FTE, OS1-1308

432563
Office Support Specialist – 1308
A04H, Step 5, \$29.30/HR
S79, 5166, 1.0 FTE, OS2-1308
January 12, 2026

409954
Office Support Assistant – 1308
A02H, Step 10, \$28.19/HR
S83, 5166, 1.0 FTE, OS1-1308

409954
Office Support Specialist – 1308
A04H, Step 6, \$30.03/HR
S83, 5166, 1.0 FTE, OS2-1308
January 12, 2026

BOARD OF COUNTY COMMISSIONERS

FTE Decrease

Program Analyst – NON (At-Will)
N11S, \$84,260.39 - \$107,796.26/YR
F91, 9011, 1.0 FTE, PR4-NONAW

Program Analyst – NON (At-Will)
N11S, \$51,916.80 - \$66,418.56/YR
F91, 9011, .60 FTE, PR4-NONAW
January 1, 2026

SUPERIOR COURT

Delete

Court Reporter – NON (At-Will)
N10H, \$37.86 - \$48.42/HR
B08, 9051, 1.0 FTE, LCR-NONAW
January 1, 2026

Add New Classification

Associate Business Analyst – NON
N09H, \$36.35 - \$46.50/HR
BA1-NON
January 1, 2026

Associate Business Analyst – 1308
A09H, \$36.35 - \$46.50/HR
BA1-1308
January 1, 2026

Associate Business Analyst – NONAW
N09H, \$36.35 - \$46.50/HR
BA1-NONAW
January 1, 2026

Reclassify

18084
Office Support Coordinator – NON (At-Will)
N05H, Step 10, \$36.18/HR
B19, 9051, 1.0 FTE, OS3-NONAW

18084
Assoc. Business Analyst – NON (At-Will)
N09H, Step 3, \$39.12/HR
B19, 9051, 1.0 FTE, BA1-NON
January 12, 2026

DISTRICT COURT

Delete

Court Clerk – 1308
A05H, \$26.99 - \$34.52/HR
C38, 9061, 1.0 FTE, LCC1-1308
January 1, 2026

OFFICE OF THE COUNTY CLERK

Delete

Court Clerk – 1308
A05H, \$26.99 - \$34.52/HR
E36, 9091, .50 FTE, LCC1-1308
January 1, 2026
Limited Term

Court Clerk – 1308
A05H, \$26.99 - \$34.52/HR
EB2, 9091, 1.0 FTE, LCC1-1308
January 8, 2026

Court Clerk – 1308
A05H, \$26.99 - \$34.52/HR
E14, 9091, 1.0 FTE, LCC1-1308
January 1, 2026

OFFICE OF THE COUNTY ASSESSOR

Delete

Program Technician – 1308
A06H, \$28.89 - \$36.97/HR
G24, 9151, 1.0 FTE, PR1-1308
January 1, 2026

Classification Name Change

Appraiser Assistant - 1308
A06H, \$28.89 - \$36.97/HR
AP1-1308

Appraiser Trainee – 1308
A06H, \$29.67 - \$37.96/HR
AP1-1308
January 1, 2026

OFFICE OF THE COUNTY AUDITOR

Delete

Office Support Supervisor – 1308S
E09H, \$35.39 - \$45.28/HR
H27, 9166, 1.0 FTE
OS4-1308S
January 1, 2026

Office Support Specialist – 1308
A04H, \$25.23 - \$32.28/HR
H28, 9166, 1.0 FTE, OS2-1308
January 1, 2026
Limited Term

OFFICE OF THE MEDICAL EXAMINER

Delete

Medicolegal Death Investigator – 1308
A09H, \$35.39 - \$45.28/HR
I03, 9171, 0.5 FTE, C01-1308
January 1, 2026

COMMUNITY DEVELOPMENT

Delete

Construction Inspector 1 – 1308
A08H, \$33.07 - \$42.30/HR
KB3, 9224, 1.0 FTE, CC2-1308
January 1, 2026

ADMINISTRATIVE SERVICES

Delete

Fiscal Support Technician – 1308
A04H, \$25.23 - \$32.28/HR
O58, 9231, 1.0 FTE, FS1-1308
January 1, 2026

Reclassify

429387
Fiscal Support Technician – 1308
A04H, Step 9, \$31.49/HR
FB2, 9231, 1.0 FTE, FS1-1308

429387
Fiscal Support Specialist – 1308
A05H, Step 8, \$33.75/HR
FB2, 9231, 1.0 FTE, FS2-1308
January 12, 2026

GA&O

Delete

Supported Employee 2 – NON
N01H, \$20.60 - \$26.35/HR
P0001, 9251, 1.0 FTE, SE2-NON
January 1, 2026

Supported Employee 2 – NON
N01H, \$20.60 - \$26.35/HR
P0002, 9251, 1.0 FTE, SE2-NON
January 1, 2026

OFFICE OF THE COUNTY SHERIFF

Delete

Deputy Sheriff – DEPUTY
DSG1H, \$42.31 - \$54.00/HR
L51, 9403, 1.0 FTE, L010-DEPUTY
January 1, 2026

Deputy Sheriff – DEPUTY
DSG1H, \$42.31 - \$54.00/HR
M78, 9404, 1.0 FTE, L010-DEPUTY
January 1, 2026

Deputy Sheriff – DEPUTY
DSG1H, \$42.31 - \$54.00/HR
L56, 9404, 1.0 FTE, L010-DEPUTY
January 1, 2026

Corrections Officer – COROFF
COH, \$33.02 - \$46.67/HR
M26, 9408, 1.0 FTE, L11-COROFF
January 1, 2026

Correction Officer – COROFF
COH, \$33.02 - \$46.67/HR
M33, 9408, 1.0 FTE, L11-COROFF
January 1, 2026

JUVENILE SERVICES

Delete

Juvenile Detention Officer – JDOG
D06H, \$28.89 - \$36.97/HR
N61, 9422, 1.0 FTE, JV1-JDOG
January 1, 2026

Court Services Officer – JVCRTS
T09H, \$35.39 - \$45.28/HR
N22, 9423, 1.0 FTE, JC1-JVCRTS
January 1, 2026

Court Services Officer – JVCRTS
T09H, \$35.39 - \$45.28/HR
NT1, 9423, 1.0 FTE, JC1-JVCRTS
January 1, 2026

PARKS

Delete

Program Coordinator – NON
N09S, \$79,216.34 - \$94,163.34/YR
O06, 9506, 1.0 FTE, PR3-NON
January 1, 2026

Parks Maintenance Worker – TEAMPK
F04H, \$25.23 - \$32.28/HR
F27, 9508, 1.0 FTE, PM1-TEAMPK
January 1, 2026

Reclassify

389719
Program Specialist – NON
N08H, Step 6, \$38.32/HR
O30, 9508, 1.0 FTE, PR2-NON

389719
Parks Crew Supervisor – 1308-S
E09H, Step 5, \$41.10/HR
O30, 9508, 1.0 FTE, PM5-1308S
January 12, 2026

PUBLIC WORKS

Classification Name Change

Utilities Specialist – NON
N08H, \$33.07 - \$42.30/HR
UT2-NON

Utilities Maintenance Specialist – NON
N08H, \$33.96 - \$43.44/HR
UT3-NON
January 1, 2026