

Special Revenue Funds

By law, these funds from various sources, fees and levies are dedicated for specific purposes and programs.

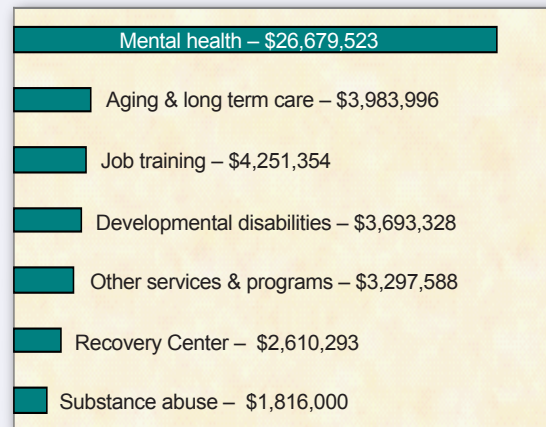
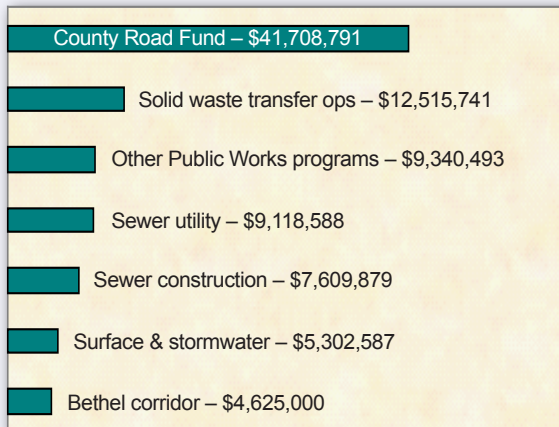
Mental health.....	26,679,523
Real estate excise tax	7,149,974
Central Communications	6,257,604
Impact fee funds.....	4,213,030
Juvenile/Jail sales tax.....	4,020,936
E911 enhancement.....	2,736,192
Community Development Block Grant.....	2,600,000
Conservation futures	1,153,287
Emergency Management	423,268
Regional Coordinating Council	334,392

Public Works

Kitsap County's largest program, paid for by gas taxes and the road property tax levy, is budgeted \$90.2 million in 2007.

Health and Human Services

Kitsap County administers federal and state funds to provide vital services and programs. The 2007 budget is \$46.13 million.



Bond Payments

Bonds are issued to spread out major project costs over time. Kitsap County paid \$5.665 million on principal payments due in 2006. There is \$114.675 million outstanding bond debt.

Capital Projects

County buildings, renovations and other infrastructure, including the newly completed and paid for County Administration Building, are listed in a separate capital projects fund. The 2007 budget is \$7,900,000.

Kitsap County Budget Basics

This brochure is a primer on Kitsap County's budget. It contains basic information on the how, why and where your tax dollars are spent.

Your Kitsap County government enters 2007 in good fiscal health, but the prognosis for the coming years is far less rosy. Unfortunately, projected revenues will not cover current and existing operations, let alone any new or expanded services and programs as the population of Kitsap County continues to grow.

In the coming years, we must tighten our budget belt, become even more lean and efficient while continuing to work hard, providing the quality services and programs you expect and deserve.

For more detailed information on the budget as well as all information on your Kitsap County government, please visit our web site.

Kitsap County

614 Division Street, Port Orchard, WA 98366
360•337•4787

www.kitsapgov.com

❖ Celebrating 150 years of service in 2007 ❖



Kitsap County Board of Commissioners

Chris Endresen, District 1, Chair

Jan Angel, District 2

Josh Brown, District 3

Kitsap County, Washington

2007 Budget Summary



Mandatory and Discretionary Spending

It is important to consider the differences between mandatory (those required by law) and discretionary (elective) spending. These regional services are mandatory:

- Jail (pretrial felony detention)
- District Court (small claims)
- Public defender (felonies)
- Board of Commissioners
- Roads and infrastructure
- Substance abuse services
- Mental health services
- Prosecutor (felonies)
- Land use planning
- Disability services
- Superior Court
- Juvenile justice
- Public health
- Elections
- Licensing
- Treasurer
- Coroner
- Records
- Auditor
- Assessor
- Sheriff
- Clerk

These local services are mandatory:

- Prosecution/public defense (misdemeanors)
- District Court (misdemeanors)
- Jail (misdemeanants)
- Permitting
- Sheriff

These regional services are discretionary:

- Economic development
- Animal control
- Parks

This local service is discretionary:

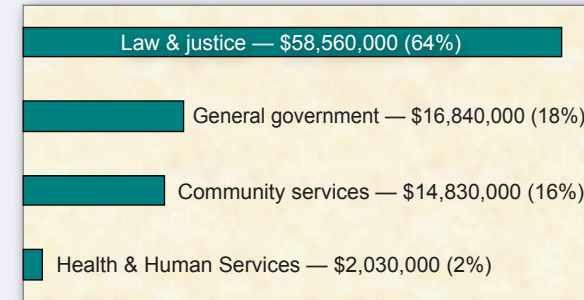
- Parks

General Fund

The general fund covers the mandatory and elective services that are provided by your Kitsap County government. For 2007, the county's general fund expenses are \$92,255,595 and the revenue is projected at \$85,890,907, a difference of \$6,364,688 less than needed to cover existing county expenses. In order to avoid dipping too deeply into reserves, the county must find \$3.4 million in savings.

Programs

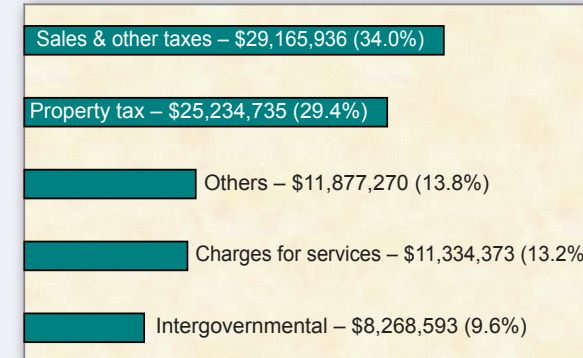
The general fund provides services under four major program categories:



Sheriff	17,910,829
Jail	10,928,417
General administration	9,273,213
Community Development	8,006,019
Prosecutor	7,763,389
Juvenile	7,559,924
Clerk	6,475,435
Facilities, Parks & Recreation	6,166,134
Auditor	3,686,381
Superior Courts	2,985,681
District Courts	2,903,804
Assessor	2,494,987
Personnel & Human Services	1,708,998
Commissioners office	1,297,447
Administrative Services	950,642
Coroner	925,001
Treasurer	904,596
Cooperative Extension	314,698
	\$ 92,255,595

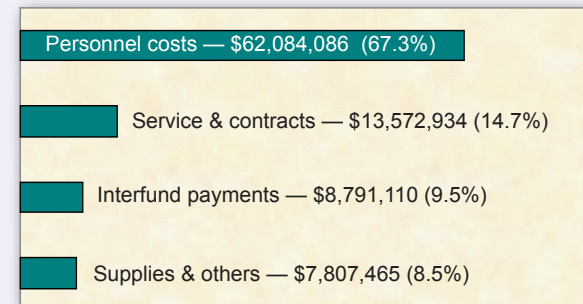
Revenues

Unlike most counties, the majority of Kitsap County's industrial properties such as the large naval bases are tax-exempt, so sales tax is our county's largest single source of revenue, followed by the county's share of property taxes.



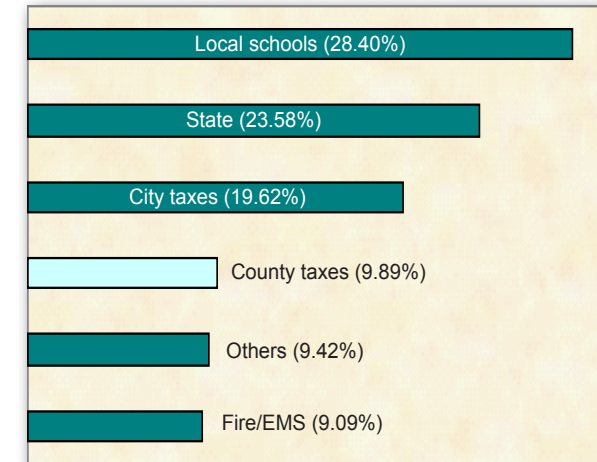
Expenses

Like most governments, personnel costs amount for the majority of Kitsap County's general fund expenses.



Your Taxes

While Kitsap County collects your property tax payments, less than one-fourth of your property taxes actually go to Kitsap County. If you live in a city, the county receives less than one-tenth of your property taxes. This chart shows how the property tax collected (\$2,785 on a \$281,996 home) on the average home in incorporated areas is distributed.



This chart shows how the property tax collected (\$2,634 on a \$281,702 home) on the average home in unincorporated areas is distributed.

