Kitsap County
2019 Annual Budget

Amber D'Amato – Director
Stephanie Hettema – Budget Manager
Kris Carlson – Financial Analyst
Aimeé Campbell – Financial Analyst
Lisa Fryer – Financial Analyst

2019 Budget Process Overview

- January – April, 2018
  - Preparation of 6-year Revenue Forecast
  - Preparation of Initial Internal Service Fund Budgets
  - Preparation of Status Quo Salary and Benefit Budgets

- May – June, 2018
  - Review of Information to Date with the Board, Department Heads, and Elected Officials
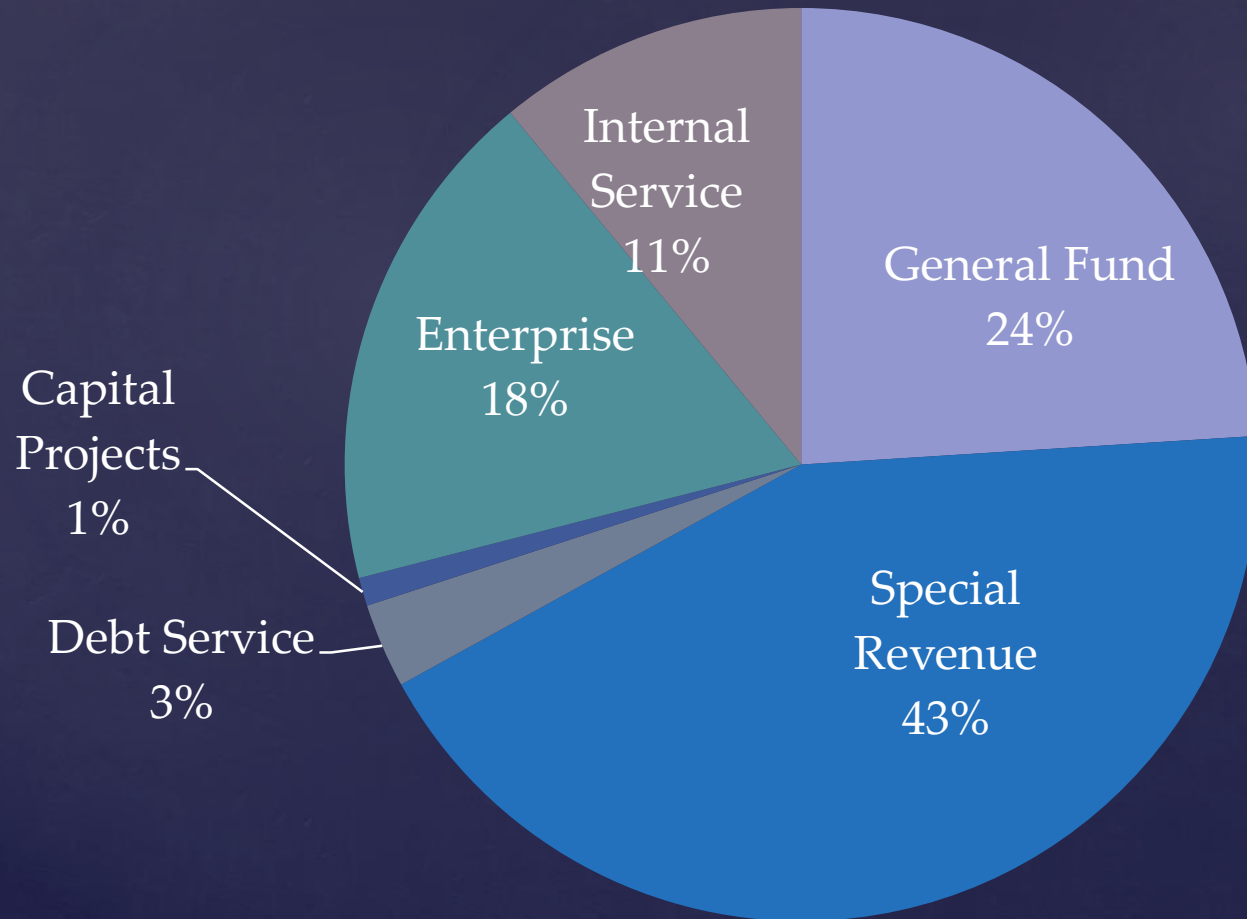 - Preparation of the Budget Call Letter

- July – August, 2018
  - Distribution of Budget Call Letter
  - Department & Office Requests Submitted

2019 Budget Process Overview

- September 10 – 17, 2018 - Budget Review Hearings
  - Departments & Offices present their 2019 requests to the Budget Review Committee – 9 Members
    - Three County Commissioners, County Administrator, Three Citizen Representatives, Two Organized Labor Representatives
    - Schedule and presentation materials available on the County's website: www.kitsapgov.com/das

- September 17 & 20, 2018 – Commissioner Deliberations

- September 24, October 3, & October 8, 2018 – Town Hall Meetings

- November 15, 2018 – Notice of Public Hearing

- December 3, 2018 – Public Hearing and Adoption

Kitsap County
Proposed 2019 Budget
$433.1 Million
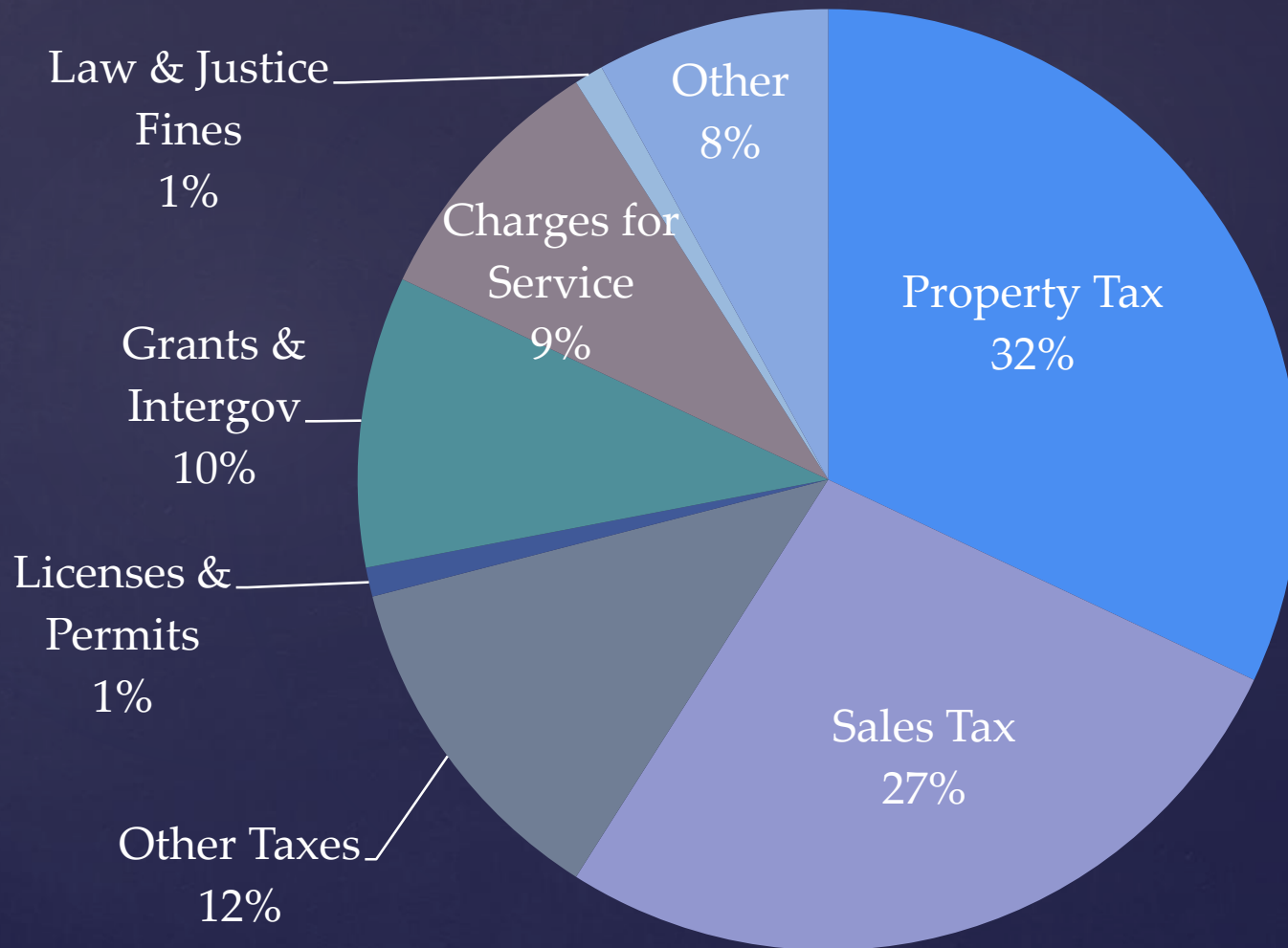
Fund Structure – 2019 Proposed Budget

# of Funds	Type of Fund	2019 Request	Example
1	General Fund	$104,268,114	Law & Justice, Parks, Admin
58	Special Revenue	$188,595,882	Roads, Mental Health, Community Development
5	Debt Service	$ 12,444,886	Repayment of Debt
4	Capital Projects	$ 4,160,357	Parks, Facilities (exclude PW)
14	Enterprise	$ 76,759,472	Solid Waste, Sewer, Stormwater
6	Internal Service	$ 46,823,520	Fleet & Equipment, Risk Mgmt, Technology, Employee Benefits
Total = 88		**$433,052,231**	

Most Funds are legally restricted for very specific purposes
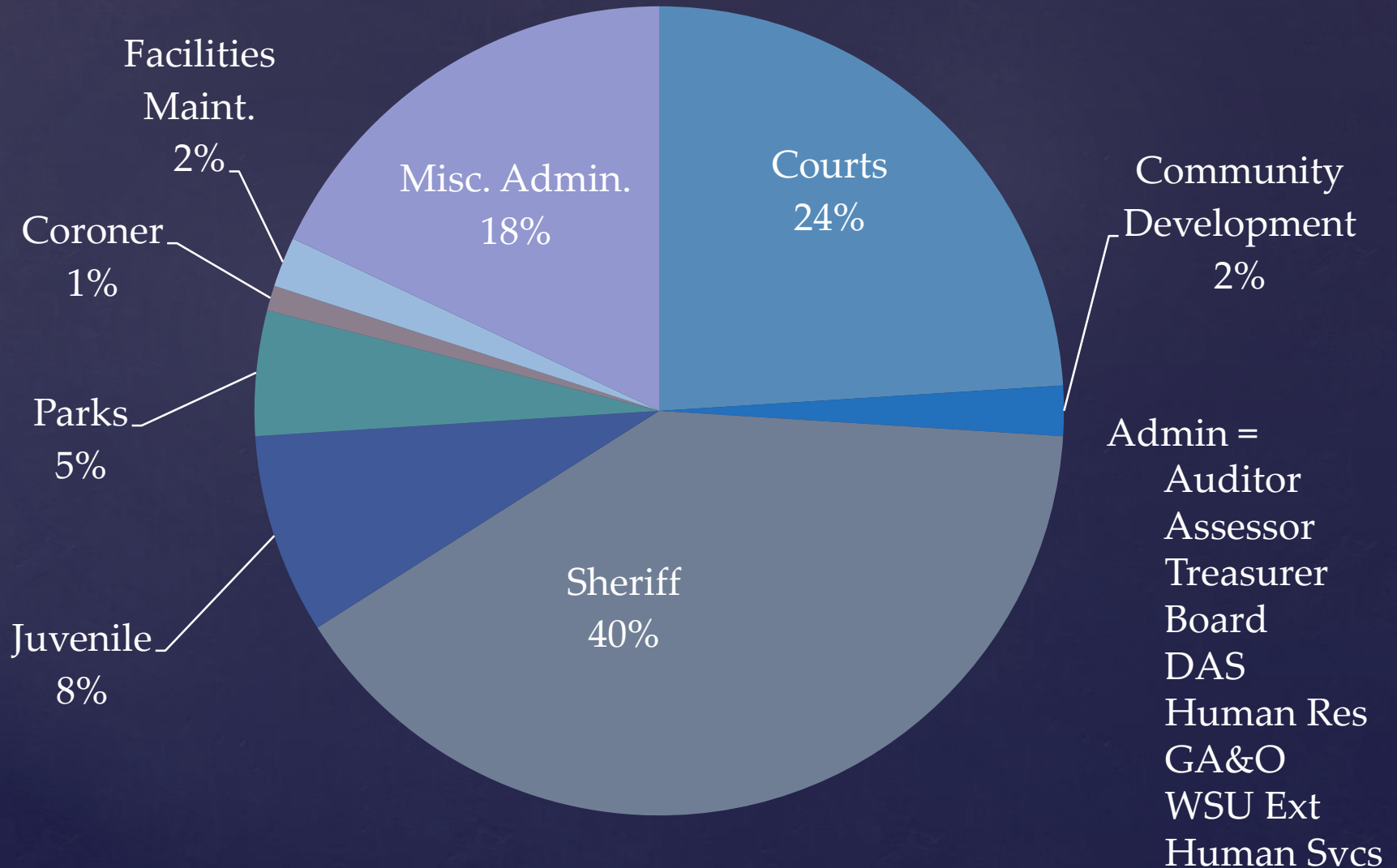
What is the General Fund?

- The County's largest individual fund and the center of **County budget challenges**

- The one fund outside of Public Works that citizens think about when considering **County services** and functions

- Finances the majority of the **traditional services** associated with County government

- Most of the **budget deliberations** center around this fund since it allows for resource allocation flexibility

- Primary sources of revenue = **Property and Sales Taxes**
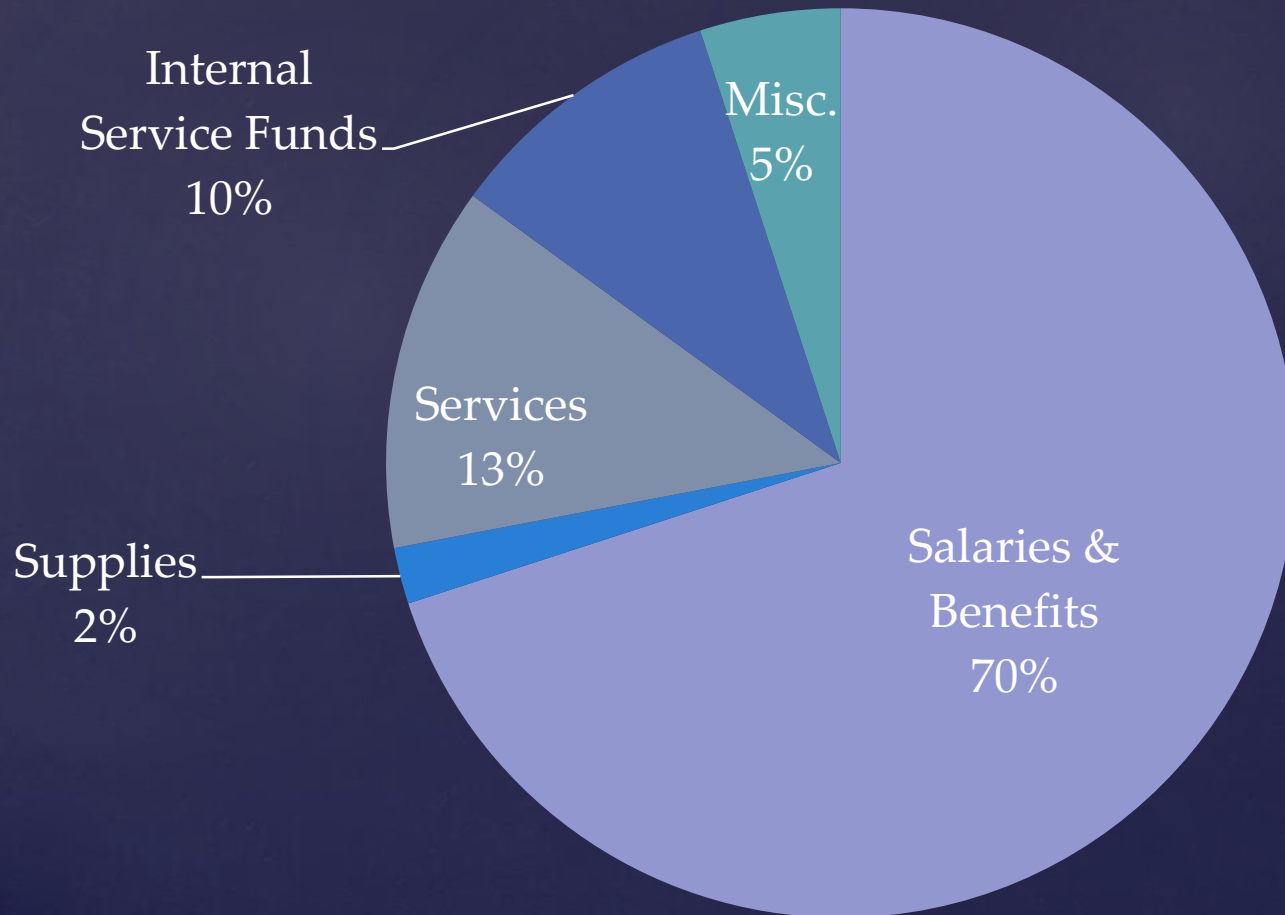
General Fund Revenue - 2019

General Fund Expenditures – 2019 (By Function)

Facilities Maint. 2%
Coroner 1%
Misc. Admin. 18%
Courts 24%
Community Development 2%
Parks 5%
Juvenile 8%
Sheriff 40%

Admin =
Auditor
Assessor
Treasurer
Board
DAS
Human Res
GA&O
WSU Ext
Human Svcs

General Fund Expenditures – 2019 (By Category)

Internal Service Funds 10%

Misc. 5%

Services 13%

Supplies 2%

Salaries & Benefits 70%

Your Property Tax Dollar - 2019

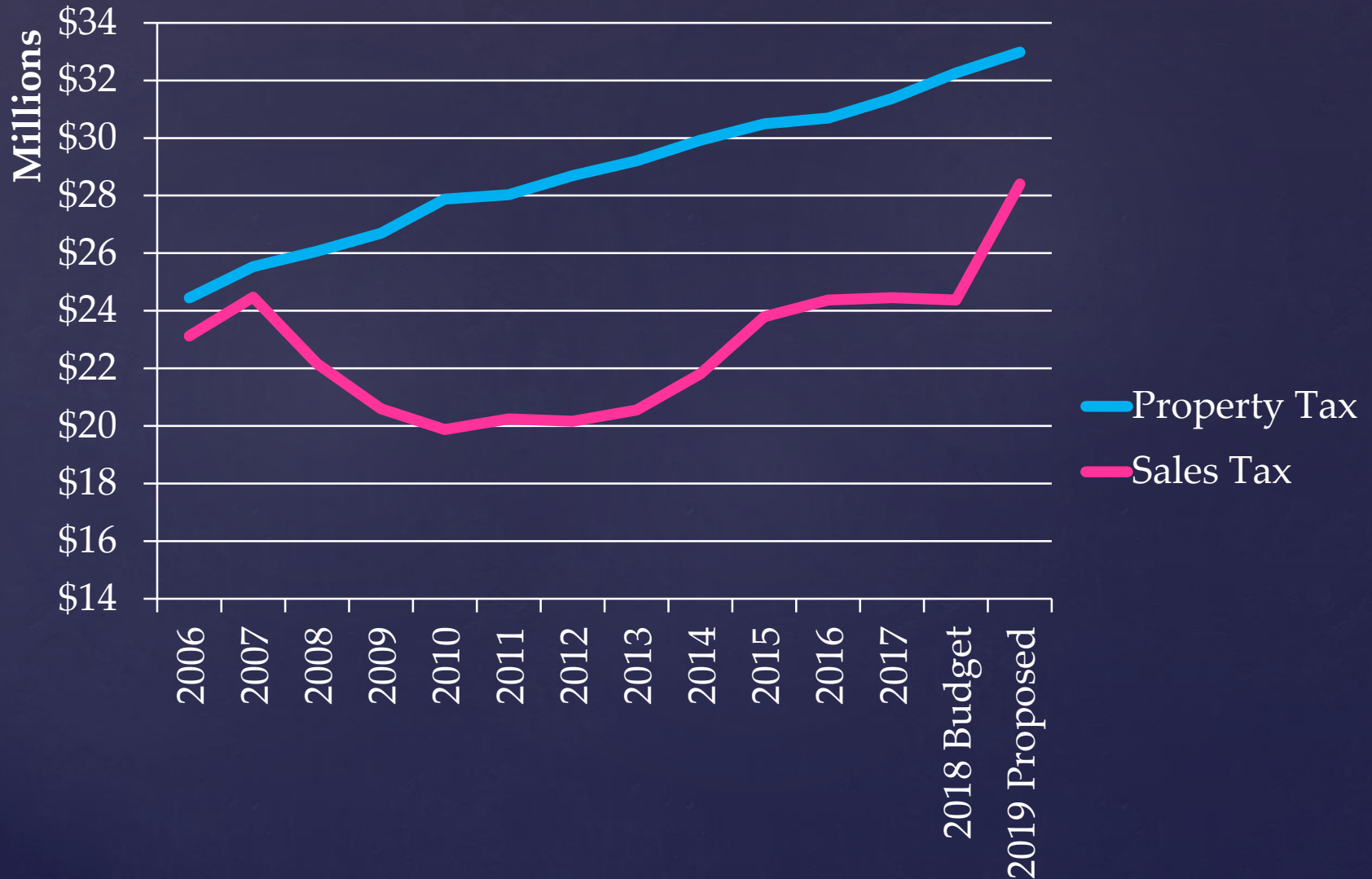| County 9.2% | Roads 7.8% | State Education 18.6% | Local Schools 34.8% | Fire Districts 15.8% | Cities 6.4% | Other* 7.4% |

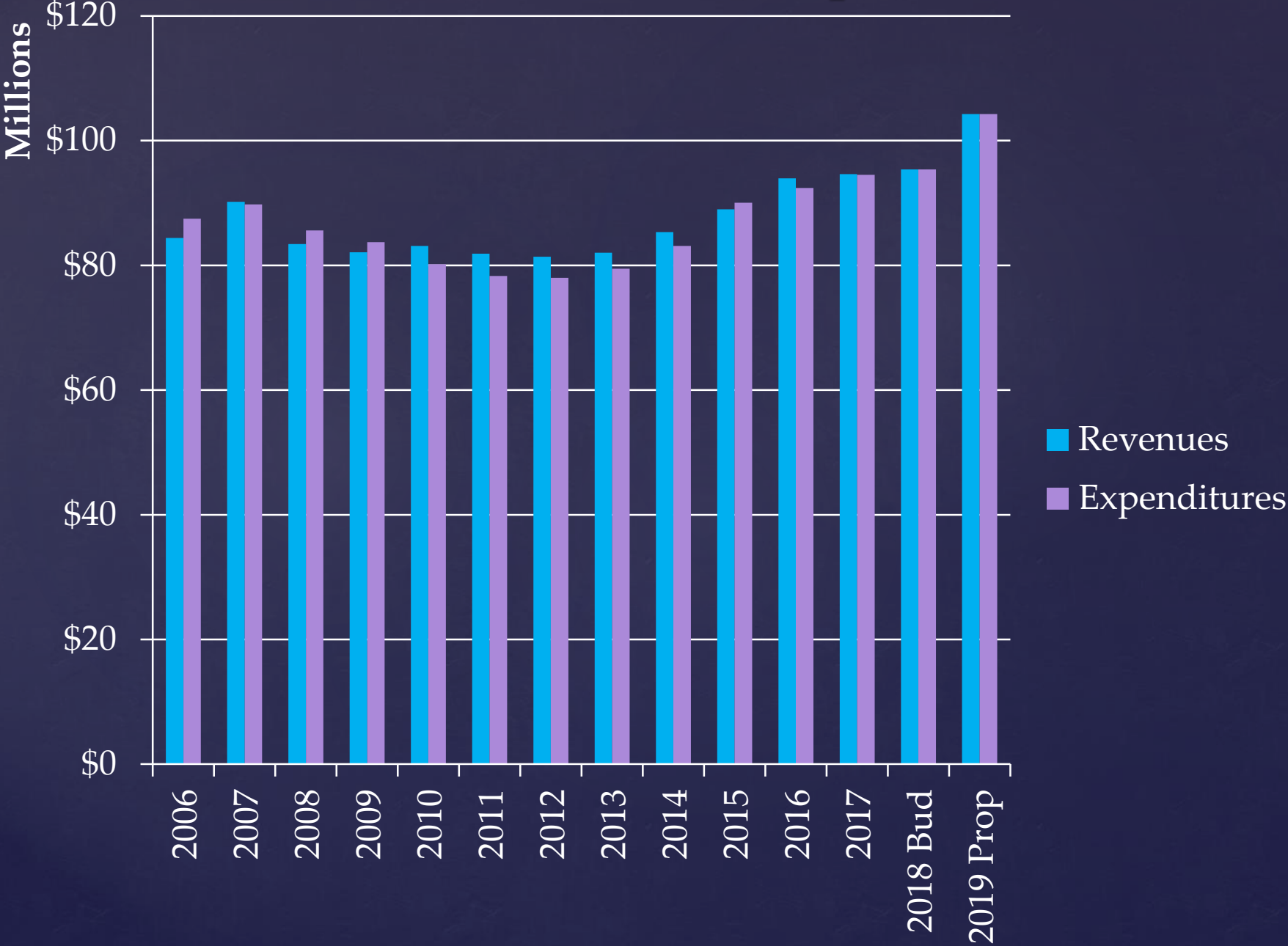*Other = Conservation Futures, Ports, Utility Districts, Park Districts, Libraries

New Construction Tax Dollars

Property and Sales Tax Receipts

General Fund Revenues vs. Expenditures

2019 Requests Proposed for Approval

- Additional Financial Support Supervisor in Auditor's Office
- Additional staffing support for Elections
- Additional Deputy Coroner
- Contract Planning Services for Community Development Dept.
- Creation of Assistant Director Position – Human Services Dept.
- Creation of Parks Program Coordinator Position
- Increased contract funding for Office of Public Defense
- 3 Additional Sheriff's Deputies
- 3 Additional Corrections Officers
- 2 Additional Sheriff's support staff
- Additional Funding for Jail Medical and Food Service Contracts
- Funding for increased costs for fuel

Special Thanks To…

- **Board of County Commissioners & County Administrator**
  - Charlotte Garrido, Rob Gelder, Ed Wolfe, Karen Goon

- **Elected Officials, Department Heads and Department Budget Coordinators**

- **Budget Office Staff**
  - Stephanie Hettema, Kris Carlson, Lisa Fryer, Aimée Campbell

- **Citizen & Labor Volunteers – Budget Review Committee**
  - Wendy Dutenhoeffer, Angela Sell, Steve Maxim, Tammy Dillinger, Jason Hedstrom