



STATISTICAL SECTION

STATISTICAL SECTION

This part of Kitsap County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the government's overall financial health.

Contents	Page
Financial Trends	S-1
<p>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changes over time. Nine years of financial data is presented rather than ten because conversion to GASB 34 made previous data incomparable.</p>	
Revenue Capacity	S-7
<p>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</p>	
Debt Capacity	S-11
<p>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</p>	
Demographic and Economic Information	S-16
<p>These schedules offer demographic and economic indicators to help the reader understand the environment with which the government's financial activities take place.</p>	
Operating Information	S-18
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs. Six years of financial data is presented rather than ten because conversion to GASB 34 made previous data incomparable.</p>	

KITSAP COUNTY, WASHINGTON

Table 1

Net Assets by Component Last Nine Fiscal Years

Reported in Thousands

	Fiscal Year								
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Governmental activities									
Invested in capital assets, net of related debt	\$ 14,132	\$ 286,289	\$ 292,949	\$ 298,895	\$ 320,024	\$ 319,470	\$ 327,899	\$ 336,650	\$ 337,423
Restricted	2,799	3,122	3,230	27,645	10,731	21,200	16,531	13,837	21,404
Unrestricted	107,262	81,622	89,586	67,286	75,333	69,801	73,133	70,512	44,582
Total governmental activities net assets	<u>\$ 124,193</u>	<u>\$ 371,033</u>	<u>\$ 385,765</u>	<u>\$ 393,826</u>	<u>\$ 406,088</u>	<u>\$ 410,471</u>	<u>\$ 417,563</u>	<u>\$ 420,999</u>	<u>\$ 403,409</u>
Business-type activities									
Invested in capital assets, net of related debt	\$ 21,362	\$ 23,790	\$ 24,249	\$ 30,097	\$ 29,942	\$ 41,407	\$ 42,020	\$ 42,903	\$ 47,506
Restricted	618	618	618	19,048	25,708	14,096	11,801	44	44
Unrestricted	62,218	65,370	68,441	44,928	42,497	45,940	51,476	67,114	67,734
Total business-type activities net assets	<u>\$ 84,198</u>	<u>\$ 89,778</u>	<u>\$ 93,308</u>	<u>\$ 94,073</u>	<u>\$ 98,147</u>	<u>\$ 101,443</u>	<u>\$ 105,297</u>	<u>\$ 110,061</u>	<u>\$ 115,284</u>
Primary government									
Invested in capital assets, net of related debt	\$ 35,494	\$ 310,079	\$ 317,198	\$ 328,992	\$ 349,966	\$ 360,878	\$ 369,919	\$ 379,553	\$ 384,929
Restricted	3,417	3,740	3,848	46,693	36,439	35,296	\$ 28,332	\$ 13,881	21,448
Unrestricted	169,480	146,992	158,027	112,214	117,830	115,741	\$ 124,609	\$ 137,626	112,316
Total primary government net assets	<u>\$ 208,391</u>	<u>\$ 460,811</u>	<u>\$ 479,073</u>	<u>\$ 487,899</u>	<u>\$ 504,235</u>	<u>\$ 511,915</u>	<u>\$ 522,860</u>	<u>\$ 531,060</u>	<u>\$ 518,693</u>

KITSAP COUNTY, WASHINGTON

Table 2

Changes in Net Assets

Last Nine Fiscal Years

Reported in Thousands

	2001	2002	2003	2004	2005	2006	2007	2008	2009
Expenses									
Governmental activities:									
General government	\$24,154	\$24,589	\$21,925	\$20,925	\$19,134	\$22,847	\$23,550	\$26,687	\$27,213
Judicial services	12,239	10,555	12,244	12,937	13,661	13,801	14,388	14,611	14,577
Public safety	27,188	31,556	31,211	35,253	41,094	45,588	50,302	51,517	51,901
Physical environment	1,505	19	1,314	1,464	1,509	2,613	5,250	3,982	4,198
Transportation	18,068	36,755	34,160	34,428	35,615	37,956	37,174	37,460	37,761
Health & human services	33,521	37,394	38,455	36,166	34,968	34,837	40,585	44,876	47,931
Economic environment	6,312	8,991	8,146	8,713	8,126	9,041	8,276	8,752	7,639
Culture & recreation	5,004	4,860	6,058	6,848	7,206	9,031	8,075	7,293	6,885
Interest on long-term debt	3,484	4,019	4,557	5,081	4,642	5,105	5,563	5,444	5,367
Total Governmental	\$131,475	\$158,738	\$158,070	\$161,815	\$165,955	\$180,819	\$193,163	\$200,621	\$203,472
Business type activities									
Solid waste	6,760	6,359	11,493	12,153	12,737	14,029	16,627	14,033	13,780
Sewer utility	10,363	11,099	11,856	11,924	12,426	14,169	14,198	14,886	14,026
Surface water	3,930	3,988	4,274	4,351	4,627	4,580	4,710	4,813	5,505
Golf	26	37	9	8	8	8	7	27	416
Total business type activities	\$21,079	\$21,483	\$27,632	\$28,436	\$29,798	\$32,786	\$35,542	\$33,759	\$33,727
Total Primary Government expenses	\$152,554	\$180,221	\$185,702	\$190,251	\$195,753	\$213,605	\$228,705	\$234,380	\$237,199
Program Revenues									
Governmental activities									
Charges for services									
General government	\$4,831	\$6,943	\$16,387	\$16,374	\$6,932	\$7,167	\$7,356	\$8,833	\$10,327
Judicial services	1,187	2,269	133	141	3,695	4,277	4,591	4,650	4,486
Public safety	326	526	334	385	788	829	1,410	929	1,269
Physical environment	1,237	1,132	18	32	1,453	1,631	629	5,781	4,068
Transportation	1,400	1,640	1,194	850	1,126	1,186	1,311	2,840	2,462
Health & Human services	188	263	288	280	303	279	369	292	219
Economic environment	1,985	2,377			4,421	4,349	5,330	56	86
Culture and recreation	1,108	1,163	495	434	943	1,125	997	939	1,117
Operating Grants	50,446	59,178	57,487	55,096	58,557	59,209	69,464	72,120	71,831
Capital Grants and contributions	145			847	3,191	4,253	3,540	3,799	4,053
Total governmental activities program revenues	\$62,853	\$75,491	\$76,336	\$74,439	\$81,409	\$84,305	\$94,997	\$100,239	\$99,918

KITSAP COUNTY, WASHINGTON

Table 2

Changes in Net Assets Last Nine Fiscal Years Reported in Thousands

	2001	2002	2003	2004	2005	2006	2007	2008	2009
Business-type activities									
Charges for services									
Solid waste	6,751	6,751	12,025	13,196	13,983	14,902	15,083	13,621	12,665
Sewer utility	10,845	10,845	11,422	12,483	13,496	12,826	13,191	14,817	14,398
Surface water	4,460	4,460	4,499	4,371	4,714	5,333	6,167	6,916	7,347
Golf			2				0	0	0
Operating Grants							0	0	0
Capital Grants and contributions	1,381	1,381	10	228		562	1,824	831	3,117
Total business-type activities program revenues	<u>\$23,437</u>	<u>\$23,437</u>	<u>\$27,958</u>	<u>\$30,278</u>	<u>\$32,193</u>	<u>\$33,623</u>	<u>\$36,265</u>	<u>\$36,185</u>	<u>\$37,527</u>
Total Primary Government Program Revenues	<u>\$86,290</u>	<u>\$98,928</u>	<u>\$104,294</u>	<u>\$104,717</u>	<u>\$113,602</u>	<u>\$117,928</u>	<u>\$131,262</u>	<u>\$136,424</u>	<u>\$137,445</u>
Net (Expense)/ Revenue									
Governmental Activities	(68,622)	(83,247)	(81,734)	(87,376)	(84,546)	(96,514)	(98,166)	(100,382)	(103,554)
Business-type activities	2,358	1,954	326	1,842	2,395	837	723	2,426	3,800
Total Primary government net expense	<u>(\$66,264)</u>	<u>(\$81,293)</u>	<u>(\$81,408)</u>	<u>(\$85,534)</u>	<u>(\$82,151)</u>	<u>(\$95,677)</u>	<u>(\$97,443)</u>	<u>(\$97,956)</u>	<u>(\$99,754)</u>
General Revenues and Other Changes in Net Assets									
Governmental activities									
Taxes									
Property taxes, levied for general purposes	\$42,254	\$42,254	\$46,189	\$45,333	\$46,589	\$46,694	\$50,639	\$51,816	\$52,821
Property taxes, levied for debt service	2,410	2,410	37	0	0	0	0	0	0
Sales & use taxes	20,922	20,922	28,347	34,588	29,354	31,354	32,270	29,642	27,339
Fines & forfeits									
Other taxes	9,432	9,432	4,525	4,511	13,139	14,537	11,439	9,774	9,288
Investment earnings	5,548	5,548	2,374	3,044	3,706	5,163	6,449	4,739	3,064
Miscellaneous	2,027	2,027	3,425	2,490	2,634	2,849	4,077	5,087	5,133
Special item- gain(loss) on assumption of debt				(3,352)	108		0	0	(10,330)
Special item- gain(loss) on transfer of assets to Pt Orchard-annexation									(2,168)
Transfers	713	713	750	703	478	300	383	538	542
Total Governmental activities	<u>\$83,306</u>	<u>\$83,306</u>	<u>\$85,647</u>	<u>\$87,317</u>	<u>\$96,008</u>	<u>\$100,897</u>	<u>\$105,257</u>	<u>\$101,596</u>	<u>\$85,689</u>
Business-type activities									
Investment earnings	\$2,491	\$2,491	\$1,533	\$1,231	\$1,920	\$2,830	\$3,385	\$2,034	1,189
Miscellaneous	1,178	1,178	2,420	374	42	105	128	842	776
Special item- gain(loss) on sale of capital assets					195				
Transfers	(360)	(360)	(750)	(703)	(478)	(299)	(383)	(538)	-542
Total business-type activities	<u>\$3,309</u>	<u>\$3,309</u>	<u>\$3,203</u>	<u>\$902</u>	<u>\$1,679</u>	<u>\$2,636</u>	<u>\$3,130</u>	<u>\$2,338</u>	<u>\$1,423</u>
Total Primary Government	<u>\$86,615</u>	<u>\$86,615</u>	<u>\$88,850</u>	<u>\$88,219</u>	<u>\$97,687</u>	<u>\$103,533</u>	<u>\$108,387</u>	<u>\$103,934</u>	<u>\$87,112</u>
Change in Net Assets									
Governmental activities	14,684	59	3,913	(59)	11,462	4,383	7,091	1,214	(17,865)
Business Type activities	5,667	5,263	3,529	2,744	4,074	3,473	3,853	4,764	5,223
Total Primary Government	<u>\$20,351</u>	<u>\$5,322</u>	<u>\$7,442</u>	<u>\$2,685</u>	<u>\$15,536</u>	<u>\$7,856</u>	<u>\$10,944</u>	<u>\$5,978</u>	<u>(\$12,642)</u>

KITSAP COUNTY, WASHINGTON

Table 3

Fund Balances of Governmental Funds

Last Nine Fiscal Years

Reported in Thousands

	2002	2002	2003	2004	2005	2006	2007	2008	2009
General Fund									
Reserved	\$200	\$182	\$182	\$11,877	\$11,577	\$11,577	\$11,577	\$11,197	\$0.462 ¹
Unreserved	9,153	5,651	12,783	13,831	12,125	9,031	9,313	6,581	5,111
Total general fund	<u>\$9,353</u>	<u>\$5,833</u>	<u>\$12,965</u>	<u>\$25,708</u>	<u>\$23,702</u>	<u>\$20,608</u>	<u>\$20,890</u>	<u>\$17,778</u>	<u>\$5,573</u>
All Other Governmental Funds									
Reserved	\$2,799	\$2,962	\$3,230	\$0	\$0	\$0	\$0	\$2,267	\$2,713
Unreserved, reported in:									
Special Revenue funds	49,412	50,277	46,797	45,671	53,012	53,783	58,430	51,796	46,522
Debt service	2,798			3,259	3,824	3,377	1,777	1,506	12,319 ¹
Capital projects funds	32,391	33,780	33,175	24,386	6,906	17,823	14,754	12,331	9,052
Total all other governmental funds	<u>\$87,400</u>	<u>\$87,019</u>	<u>\$83,202</u>	<u>\$73,316</u>	<u>\$63,742</u>	<u>\$74,983</u>	<u>\$74,961</u>	<u>\$67,900</u>	<u>\$70,606</u>

¹ Receivable/Reserved fund balance moved from General fund to Debt Service fund (\$11.015 million).

KITSAP COUNTY, WASHINGTON

Table 4

Changes in Fund Balances, Governmental Funds

Last Nine Fiscal Years

Reported in Thousands

	2001	2002	2003	2004	2005	2006	2007	2008	2009
Revenues									
Property taxes	\$39,752	\$44,664	\$46,189	\$45,333	\$46,589	\$46,695	\$50,638	\$51,816	\$52,821
Retail sales & use taxes	19,426	20,971	28,347	34,588	29,354	31,354	32,270	29,641	27,339
Other taxes	8,937	9,382	4,562	4,511	13,139	14,537	11,439	9,774	9,288
Licenses and permits	1,670	1,792	3,130	2,983	3,435	3,308	3,286	2,637	1,847
Intergovernmental	50,591	59,178	57,487	55,943	61,748	63,462	73,003	75,919	75,884
Charges for services	10,593	12,049	12,829	12,603	13,587	14,472	15,185	15,824	15,894
Fines & forfeits	2,002	2,473	2,889	2,908	2,639	3,063	3,523	2,998	2,719
Investment earnings	5,921	5,548	2,374	3,044	3,706	5,163	6,449	4,739	3,064
Miscellaneous	1,944	2,027	3,425	2,490	2,634	2,714	4,077	5,028	4,669
Total revenues	<u>\$140,836</u>	<u>\$158,084</u>	<u>\$161,232</u>	<u>\$164,403</u>	<u>\$176,831</u>	<u>\$184,768</u>	<u>\$199,870</u>	<u>\$198,378</u>	<u>\$193,525</u>
Expenditures									
Current:									
General government	\$23,067	\$25,513	\$21,109	\$23,148	\$23,456	\$25,770	\$26,840	\$28,817	\$27,540
Judicial services	12,124	10,426	12,176	12,876	13,611	13,769	14,367	14,592	14,556
Public safety	26,409	30,475	29,394	33,011	38,193	42,394	45,790	47,059	47,703
Physical environment	1,505	19	1,314	1,464	1,509	2,613	4,956	3,982	4,198
Transportation	17,952	20,216	18,750	19,015	20,537	23,502	22,124	23,404	23,249
Health & Human services	33,481	37,209	38,283	35,995	34,810	34,683	40,433	44,725	47,780
Economic environment	6,245	8,956	8,117	8,689	8,104	9,025	8,260	8,737	7,624
Culture and recreation	4,621	4,294	5,470	6,201	6,221	7,952	6,944	6,053	5,482
Debt Service									
Principal	7,090	8,334	12,007	9,880	7,504	7,165	5,744	6,129	17,008
Interest and other charges	3,484	4,019	4,557	5,081	4,642	5,350	5,567	5,444	6,664
Capital outlay	14,864	33,349	39,511	40,242	30,041	23,188	19,014	19,917	14,678
Total expenditures	<u>\$150,842</u>	<u>\$182,810</u>	<u>\$190,688</u>	<u>\$195,602</u>	<u>\$188,628</u>	<u>\$195,411</u>	<u>\$200,039</u>	<u>\$208,859</u>	<u>\$216,482</u>
Excess (deficiency) of revenues over expenditures	<u>(10,006)</u>	<u>(24,726)</u>	<u>(29,456)</u>	<u>(31,199)</u>	<u>(11,797)</u>	<u>(10,643)</u>	<u>(169)</u>	<u>(10,481)</u>	<u>(22,957)</u>

KITSAP COUNTY, WASHINGTON

Table 4

Changes in Fund Balances, Governmental Funds

Last Nine Fiscal Years

Reported in Thousands

Other Financing Sources (USES):	2001	2002	2003	2004	2005	2006	2007	2008	2009
Proceeds from BANS									40,546
Refunding bonds issued	4,461	0	0	3,424	20,226	18,085	0	0	0
Premiums on bonds	0	0	0	0	0	338	0	0	0
Capital -related debt issued	6,756	22,109	27,591	17,314	0	0	0	0	0
Special item-sales of pledged assets	0	0	0	0	0	0	0	0	26,165
Payment to bond refunding escrow agen	(4,461)	0	0	0	(20,507)		0	0	0
Payment of assumed debt	0	0	0	0	0	0	0	0	(54,103)
Sale of capital assets	302	0	21	1,070	108	135	0	4	0
Transfers in	20,334	17,638	32,597	23,248	25,391	38,880	18,443	18,792	29,349
Transfers out	(19,838)	(16,924)	(31,462)	(22,396)	(24,974)	(38,649)	(18,015)	(18,416)	(28,775)
Other adjustments	(5)							0	0
Total other financing sources & use:	<u>\$7,549</u>	<u>\$22,823</u>	<u>\$28,747</u>	<u>\$22,660</u>	<u>\$244</u>	<u>\$18,789</u>	<u>\$428</u>	<u>\$380</u>	<u>\$13,182</u>
Net change in fund balance	<u>(\$2,457)</u>	<u>(\$1,903)</u>	<u>(\$709)</u>	<u>(\$8,539)</u>	<u>(\$11,553)</u>	<u>\$8,146</u>	<u>\$259</u>	<u>(\$10,101)</u>	<u>(\$9,775)</u>
Debt service as a percentage of noncapital expenditures	<u>7.8%</u>	<u>8.3%</u>	<u>11.0%</u>	<u>9.6%</u>	<u>7.7%</u>	<u>7.3%</u>	<u>6.2%</u>	<u>6.1%</u>	<u>11.7%</u>

KITSAP COUNTY, WASHINGTON

Table 5

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

(amounts expressed th thousands)

Fiscal Year	REAL PROPERTY		PERSONAL PROPERTY		TOTALS		Ratio of Total Assessed Value To Total Estimated Actual Value	Total Kitsap County Levy Rate per \$1,000
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated* Actual Value		
2000	\$ 12,622,683	\$ 14,119,332	\$ 293,856	\$ 293,856	\$ 12,916,539	\$ 14,413,188	89.1%	3.86
2001	\$ 13,682,511	\$ 15,373,607	\$ 319,755	\$ 319,755	\$ 14,002,266	\$ 15,693,363	89.4%	3.50
2002	\$ 14,687,719	\$ 16,766,803	\$ 341,512	\$ 341,512	\$ 15,029,231	\$ 17,108,315	88.0%	3.65
2003	\$ 15,814,919	\$ 18,053,560	\$ 356,574	\$ 356,574	\$ 16,171,493	\$ 18,410,135	88.0%	3.28
2004	\$ 16,783,067	\$ 19,158,752	\$ 323,409	\$ 323,409	\$ 17,106,476	\$ 19,482,161	88.0%	2.84
2005	\$ 18,768,099	\$ 21,899,765	\$ 313,811	\$ 313,811	\$ 19,081,910	\$ 22,213,577	87.0%	3.03
2006	\$ 22,686,482	\$ 25,235,241	\$ 356,620	\$ 356,620	\$ 23,043,101	\$ 25,591,861	90.10%	2.61
2007	\$ 27,857,987	\$ 31,801,355	\$ 433,991	\$ 433,991	\$ 28,291,977	\$ 32,235,346	87.9%	2.21
2008	\$ 31,882,028	\$ 36,395,009	\$ 456,171	\$ 465,956	\$ 32,338,200	\$ 36,860,965	87.8%	2.02
2009	\$ 31,870,208	\$ 37,058,381	\$ 421,446	\$ 434,929	\$ 32,291,654	\$ 37,493,310	86.2%	2.09

Source: Kitsap County Assessor

KITSAP COUNTY, WASHINGTON

Table 6

Property Tax Rates - All Overlapping Governments
Per \$1,000 of Assessed Value
Last Ten Years

Fiscal Year	Kitsap County			Other Taxing Districts							Totals
	Kitsap County*	County Roads	Total Kitsap County	School Districts	Fire Districts	Port Districts	Cities	Public Library	Public Utility District	Other	
2000	1.86	2.00	3.86	8.03	1.86	0.40	2.80	0.51	0.10	1.60	19.16
2001	1.52	1.98	3.50	6.70	1.84	0.39	2.53	0.51	0.10	2.64	18.21
2002	1.67	1.98	3.65	7.58	1.78	0.40	2.43	0.49	0.11	1.28	17.72
2003	1.60	1.92	3.52	7.01	1.71	0.39	2.33	0.47	0.10	2.54	18.07
2004	1.41	1.87	3.28	7.01	1.69	0.38	2.33	0.46	0.10	1.14	16.39
2005	1.31	1.72	3.03	6.59	1.58	0.35	2.21	0.43	0.09	1.74	16.02
2006	1.13	1.47	2.60	5.74	1.43	0.30	1.97	0.37	0.08	1.72	14.21
2007	0.96	1.25	2.21	5.12	1.41	0.50	1.71	0.31	0.07	1.38	12.71
2008	0.88	1.14	2.02	4.61	1.34	0.46	1.52	0.28	0.06	1.26	11.55
2009	0.90	1.18	2.08	4.74	1.40	0.46	1.57	0.29	0.06	1.36	11.96

Source: Kitsap County Assessor

*Includes Current Expense & Conservation Futures & Cen Com / 911 Facility.

KITSAP COUNTY, WASHINGTON

Table 7

Principal Property Taxpayers December 31, 2009

Reported in Thousands

Name	2009			2000		
	Assessed Value	Rank	Percent of County Assessed Value	Assessed Value	Rank	Percent of County Assessed Value
Puget Sound Energy	\$106,141	1	0.33%	\$94,012	1	0.71%
PPR Kitsap Mall LLC J325	95,183	2	0.29%	51,379	2	0.39%
Walmart	45,674	3	0.14%	9,639	11	0.07%
Fred Meyers	41,376	4	0.13%	10,267	9	0.08%
New Albertsons Inc	33,456	5	0.10%	10,418	8	0.08%
PK 1 Silverdale Shopping Center LLC	30,907	6	0.09%	12,137		0.09%
Fairgrounds Road LLC	30,552	7	0.09%	14,781	4	0.11%
Cascade Natural Gas Corp	29,843	8	0.09%	18,928	3	0.14%
Mentor J P	26,353	9	0.08%	12,206	5	0.09%
Kitsap Community Federal CU	25,525	10	0.08%	21,212		0.16%
Olhava Associated Limited Partnership	22,872	11	0.07%	7,324	18	0.06%
Ryan Tim Properties	21,926	12	0.07%	19,614		0.15%
Qwest Corporation	21,916	13	0.07%	12,008	6	0.09%
NA Mariners Glen 68 LP	20,239	14	0.06%			
SK Santa Fe Ridge LLC et al	20,043	15	0.06%			
Green Joshua Corp	19,619	16	0.06%	9,994	10	0.08%
GFS Wellington LLC	18,483	17	0.06%			
Treetops Investors LLC	17,947	18	0.06%			
ONL IDA Seven Stones LLC	17,459	19	0.05%			
Tavitac Bethel LLC	16,175	20	0.05%			
Century Tel of WA Inc (T141)				11,906	7	0.09%
Coscto Wholesale Corp				8,611	12	0.07%
Pope Resources				7,805	13	0.06%
PPR North Point LLC J335				7,741	14	0.06%
JC Penney Corporation 2353				7,668	15	0.06%
FW Outlook Apartments LLC				7,564	16	0.06%
Quail Hollow Assoc/Greystone Serv Corp				7,540	17	0.06%
C & M Golf LLC				7,039	19	0.05%
Home Depot USA				6,961	20	0.05%
	<u>\$661,689</u>		<u>2.03%</u>	<u>\$376,754</u>		<u>2.86%</u>

Source: Kitsap County Assessor's Office

TABLE 8

**KITSAP COUNTY
PROPERTY TAX LEVIES AND COLLECTIONS***

Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
2000	41,616,486	41,425,752	99.54%	1,642,475	43,068,227	103.49%	2,949,102	7.09%
2001	39,739,935	39,649,890	99.77%	1,587,263	41,237,153	103.77%	2,954,170	7.43%
2002	44,864,403	44,664,626	99.55%	1,539,648	46,204,274	102.99%	3,059,896	6.82%
2003	46,223,816	45,914,966	99.33%	1,709,604	47,624,570	103.03%	2,906,794	6.29%
2004	45,093,677	45,012,510	99.82%	1,508,472	46,520,982	103.17%	2,435,365	5.40%
2005	46,468,494	46,183,011	99.39%	1,368,388	47,551,399	102.33%	2,249,943	4.84%
2006	48,300,730	47,988,079	99.35%	1,163,021	49,151,100	101.76%	2,315,297	4.79%
2007	50,348,481	50,485,940	100.27%	1,121,119	51,607,059	102.50%	2,475,525	4.92%
2008	52,321,920	50,776,187	97.05%	1,051,766	51,827,953	99.06%	2,860,168	5.47%
2009	53,644,646	51,777,046	96.52%	1,234,856	53,011,902	98.82%	1,858,680	3.46%

Source: Kitsap County Treasurer

* Excludes Agency funds

KITSAP COUNTY, WASHINGTON

Table 9

Ratios of Outstanding Debt by Type Last Ten Fiscal Years

(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Sewer Bonds	General Obligation Bonds	Capital Leases			
2000	\$ 67,027	\$ 495	\$ 407	\$ 31,750	\$ 893	\$ 162	100,734	1.470%	\$ 434
2001	\$ 67,072	\$ 340	\$ 357	\$ 43,380	\$ 813	\$ 227	112,189	1.564%	\$ 481
2002	\$ 83,155	\$ 220	\$ 297	\$ 41,880	\$ 730	\$ 141	126,423	1.691%	\$ 539
2003	\$ 99,341	\$ 170	\$ 237	\$ 40,320	\$ 634	\$ 44	140,746	1.803%	\$ 594
2004	\$ 110,300	\$ 135	\$ 177	\$ 37,615	\$ 535	\$ 0	148,762	1.796%	\$ 621
2005	\$ 103,222	\$ 75	\$ 117	\$ 35,455	\$ 433	\$ 0	139,302	1.585%	\$ 579
2006	\$ 114,344	\$ 65	\$ 58	\$ 20,715	\$ 331	\$ 0	135,513	1.454%	\$ 557
2007	\$ 108,789	\$ 45	\$ 0	\$ 19,150	\$ 221	\$ 0	128,205	1.296%	\$ 554
2008	\$ 102,866	\$ 5	\$ 0	\$ 17,520	\$ 114	\$ 0	120,505	N/A	\$ 554
2009	\$ 100,335	\$ 0	\$ 0	\$ 1,695	\$ 0	\$ 0	102,030	N/A	\$ 554

Source: Kitsap County Treasurer

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

KITSAP COUNTY, WASHINGTON

Table 10

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

(amounts expressed thousands, except per capita amount)

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund(3)</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value(1) of Property</u>	<u>Per Capita (2)</u>
2000	67,920	5,247	62,673	0.43%	270
2001	67,885	2,001	65,884	0.42%	282
2002	83,885	2,652	81,233	0.47%	346
2003	99,975	2,927	97,048	0.53%	409
2004	110,835	2,889	107,946	0.55%	451
2005	103,655	3,246	100,409	0.45%	418
2006	114,675	2,972	111,703	0.44%	459
2007	109,010	1,686	107,324	0.33%	438
2008	102,980	1,414	101,566	0.28%	411
2009	100,335	12,276	88,059		

Source: Kitsap County Treasurer, Kitsap County Assessor

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

1. See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property
2. Population data can be found in the Schedule of Demographic and Economic Statistics
3. Increase in 2009 due to reclassification of a Note Receivable from General Fund into Debt Service Fund where debt is paid.

KITSAP COUNTY, WASHINGTON

Table 11

Computation of Direct and Overlapping Debt December 31, 2009

Jurisdiction	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to Kitsap County</u>	<u>Amount Applicable to Kitsap County</u>
Kitsap County	\$ 131,772,868	100%	\$ 131,772,868
Cities	\$ 64,171,315	100%	\$ 64,171,315
School Districts	\$ 182,727,675	100%	\$ 182,727,675
Park Districts	\$ 4,766,842	100%	\$ 4,766,842
Fire Districts	\$ 9,502,938	100%	\$ 9,502,938
Port Districts	\$ 16,425,600	100%	\$ 16,425,600
Library Capital Facility	\$ 545,000	100%	\$ 545,000
Water Districts	\$ 255,000	100%	\$ 255,000
Public Utility District	\$ 3,720,000	100%	\$ 3,720,000
Total	<u>\$ 413,887,238</u>		<u>\$ 413,887,238</u>

KITSAP COUNTY

Table 12

**Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)**

	Fiscal Year									
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Debt Limit	\$ 357,297	\$ 350,057	\$ 383,190	\$ 412,352	\$ 435,236	\$ 484,627	\$ 583,009	\$ 714,487	\$ 816,307	\$ 814,933
Total net debt applicable to limit	<u>63,184</u>	<u>66,839</u>	<u>82,718</u>	<u>85,300</u>	<u>117,631</u>	<u>110,218</u>	<u>120,973</u>	<u>115,046</u>	<u>108,809</u>	<u>131,773</u>
Legal debt margin	\$ 294,113	\$ 283,218	\$ 300,472	\$ 327,052	\$ 317,605	\$ 374,409	\$ 462,036	\$ 599,441	\$ 707,498	\$ 683,160
Total net debt applicable to the limit as a percentage of debt limit	17.68%	19.09%	21.59%	20.69%	27.03%	22.74%	20.75%	16.10%	13.33%	16.17%

Legal Debt Margin Calculation for Fiscal Year 2008

Assessed value	\$ 32,597,301
Total assessed value	\$ 32,597,301
Debt limit (2.5% of total assessed value)	814,933
Debt applicable to limit:	
General Obligation bonds	100,335
Other debts	<u>31,438</u>
Total net debt applicable to limit	<u>131,773</u>
Legal debt margin	<u>\$ 683,160</u>

Note: Under Washington State finance law, the Kitsap County outstanding general obligation debt should not exceed 2.5% (5% provided the indebtedness in excess of 2.5% is for utilities, parks, or open space development) of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by the amount set aside for repaying general obligation bonds.

KITSAP COUNTY, WASHINGTON

Table 13

**Pledged Revenue Coverage
Last Ten Fiscal Years
(amounts expressed in thousands)**

Fiscal Year	Sewer Revenue Bonds							Special Assessment Bonds				
	Sewer Charges and Other (1)	Less: Operating Expenses(2)	Net Available Revenue	Debt Service				Special Assessment Collections	Debt Service			
				Principal	Interest	Total	Coverage		Principal	Interest	Total	Coverage
2000	10,591,013	5,873,750	4,717,263	1,355,000	1,792,957	3,147,957	1.50	231,378	205,000	37,725	242,725	0.95
2001	11,591,804	6,061,999	5,529,805	1,445,000	1,665,810	3,110,810	1.78	195,232	155,000	26,785	181,785	1.07
2002	12,403,312	6,591,463	5,811,849	1,500,000	1,596,687	3,096,687	1.88	98,732	120,000	17,925	137,925	0.72
2003	12,369,203	7,233,155	5,136,048	1,560,000	1,503,863	3,063,863	1.68	53,607	50,000	11,658	61,658	0.87
2004	13,192,175	7,305,104	5,887,071	2,705,000	1,396,356	4,101,356	1.44	76,559	35,000	8,998	43,998	1.74
2005	13,516,012	8,130,635	5,385,377	2,160,000	1,324,212	3,484,212	1.55	19,597	60,000	7,175	67,175	0.29
2006	13,355,656	8,734,549	4,621,107	1,445,000	1,070,334	2,515,334	1.84	20,637	10,000	4,010	14,010	1.47
2007	14,595,251	8,686,432	5,908,819	1,565,000	922,287	2,487,287	2.38	18,700	20,000	3,478	23,478	0.80
2008	15,744,093	9,649,643	6,094,450	1,630,000	862,471	2,492,471	2.45	20,072	40,000	2,408	42,408	0.47
2009	14,947,282	9,346,812	5,600,470	1,695,000	795,720	2,490,720	2.25	10,339	5,000	268	5,268	1.96

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements. Sewer charges and other includes investment earnings but not tap fees.

(1) Sewer charges and other includes investment earnings but not tap fees.

(2) Operating expenses do not include interest or depreciation.

KITSAP COUNTY, WASHINGTON

TABLE 14

Demographic Statistics Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (millions of dollars) (2)</u>	<u>Per Capita Personal Income (3)</u>	<u>School Enrollment (4)</u>	<u>Unemployment Rate (5)</u>
2000	231,969	6,853	29,495	47,377	5.6
2001	233,400	7,172	30,742	47,581	6.0
2002	234,700	7,476	31,593	46,134	6.6
2003	237,000	7,807	32,680	46,296	6.2
2004	239,500	8,285	34,639	45,884	5.9
2005	240,400	8,787	37,228	45,009	5.1
2006	243,400	9,320	38,872	45,964	4.9
2007	244,800	9,889	41,521	42,926	4.4
2008	246,800	N/A*	N/A*	40,463	6.0
2009	247,600	N/A*	N/A*	40,678	7.6

Sources:

- (1) State of Washington - Office of Financial Management
- (2) Bureau of Economic Analysis, an agency of the U.S. Department of Commerce
- (3) Bureau of Economic Analysis, an agency of the U.S. Department of Commerce
- (4) Kitsap County School Districts and estimated Private Schools Totals reported to the State as of October 2009
- (5) Washington Employment Security Department

*Data from the Bureau of Economic Analysis has been restated through 2007.

KITSAP COUNTY, WASHINGTON

Table 15

Principal Employers

Current year and Eight Years Ago

EMPLOYER	2009			2001		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
** Naval Base Kitsap (Bremerton)	* 14,900	1	13.23%			
** Puget Sound Naval Shipyard	* 9,650	2	8.57%	8,100	1	8.16%
** Puget Sound Naval Shipyard (Bangor)	* 2,900	3	2.58%	3,400	2	3.43%
** Harrison Memorial Hospital	2,716	4	2.41%	1,275	4	1.29%
** Naval Undersea Warfare Center (Keyport)	* 1,400	5	1.24%	1,140	3	1.15%
** Central Kitsap School District	1,284	6	1.14%	1,888	6	1.90%
** Kitsap County	1,179	7	1.05%	1,139	7	1.15%
** South Kitsap School District	1,011	8	0.90%	1,022	9	1.03%
** North Kitsap School District	1,000	9	0.89%			
** Walmart	850	10	0.75%			
Naval Station Bremerton				1,168	5	1.18%
Bremerton Naval Hospital				1,084	8	1.09%
Johnson Controls World Services				800	10	0.81%
Total	<u>36,890</u>		<u>32.76%</u>	<u>21,016</u>		<u>21.18%</u>

* Same Total as prior year, no new updates given for 2009

** Source: Kitsap Economic Development Alliance
Does not include active duty Military employees.

Workforce Explorer Washington

** 112,610

** 99,220

KITSAP COUNTY, WASHINGTON

Table 16

Full-time Equivalent County Employees by Function Last Nine Fiscal Years

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Governmental Activities:									
General Governmental									
Administrative Services	9	9	8	8	10	10	11	8	8
Assessor	37	37	33	33	33	33	33	31	29
Auditor	34	37	34	34	35	35	37	36	34
Commissioners	10	12	12	12	12	12	12	11	11
ER&R	16	16	16	16	16	16	16	16	15
Facilities Maintenance	25	25						28	27
Information Services	24	28	28	26	28	28	28	29	32
Personnel	10	11	11	16	16	16	16	15	12
Printing	2	2							
Purchasing	3	3	3	3	3	3	3	3	2
Self insurance	3	3	3	3	3	3	3	3	3
Treasurer	15	15	14	13	13	13	13	11	11
Workers Compensation	2	2	2	5	5	5	5	2	2
Total General Governmental	<u>190</u>	<u>200</u>	<u>164</u>	<u>169</u>	<u>174</u>	<u>175</u>	<u>178</u>	<u>193</u>	<u>186</u>
Judicial Services	204	211	210	180	190	190	200	195	185
Public Safety	356	385	387	408	416	417	440	367	349
Physical Environment	6	6	3	4	4	4	4	1	1
Transportation	154	158	154	139	139	139	141	139	138
Health & Human Services	79	86	89	79	84	84	87	86	82
Economic Environment	66	62	61	76	84	84	90	88	62
Culture and Recreation	39	41	55	51	58	58	58	35	34
Total Governmental	<u>1,094</u>	<u>1,149</u>	<u>1,123</u>	<u>1,105</u>	<u>1,149</u>	<u>1,150</u>	<u>1,197</u>	<u>1,104</u>	<u>851</u>
Business Type Activities									
Solid Waste	17	19	20	21	21	22	22	22	22
Sewer Utility	61	61	60	60	58	58	63	63	64
Surface Water	27	27	27	29	28	28	28	29	12
Total Business Type Activities	<u>105</u>	<u>107</u>	<u>107</u>	<u>110</u>	<u>107</u>	<u>108</u>	<u>113</u>	<u>114</u>	<u>98</u>
Total Primary Government	1,199	1,256	1,230	1,215	1,256	1,258	1,311	1,218	1,135

Source: Position control budget file years 01-03
years 2004-2009 County Budget Book

KITSAP COUNTY, WASHINGTON

Table 17

Operation Indicators by Function/ Program Last Nine Fiscal Years

Function	2001	2002	2003	2004	2005	2006	2007	2008	2009
Judicial Services									
Prosecutor									
Total Criminal Referrals	15,043	15,656	14,655	14,705	15,131	15,237	15,674	14,831	13,424
Public Safety									
Sheriffs									
Complaint Reports	21,043	20,349	18,591	16,668	16,033	16,965	16,840	16,631	14,859
Jail									
Bookings	8,353	8,351	8,305	8,253	8,675	9,458	10,866	10,204	10,180
Average Daily Jail Population	265	270	292	340	409	404	488	408	376
Cencom									
Emergency Calls Answered	257,084	361,709	266,347	271,557	279,405	287,983	221,651	155,904	157,027
Incidents Dispatched	221,126	231,515	225,958	233,955	240,721	248,113	242,855	239,995	238,097
Transportation									
Roads									
Sealcoating (center ln. miles)	30.50	33.35	29.84	22.81	28.11	18.11	19.39	0.00	0.00
Maintenance Overlays (center ln. miles)	21.59	20.01	18.66	17.34	18.48	23.05	20.52	15.99	16.09
Business Type Activities									
Sewer Utility									
Total Treated Sewage (gallons)*	1,424,749	1,419,012	1,536,342	1,482,153	1,481,965	1,722,543	1,536,700	1,530,734	1,470,900
Sewer Permits Issued	137	123	164	132	125	103	84	162	120
Surface and Storm Water Management									
Catch Basins Maintained	4,571	3,934	9,935	10,478	10,340	10,912	7,560	11,000	11,015
Number of Request for Action	119	108	84	38	35	27	22		
Solid Waste **									
Tons of Garbage Disposed	N/A	N/A	190,935	200,483	204,944	215,909	217,824	196,439	182,299
Tons of Recyclables Collected	N/A	N/A	33,476	36,291	36,289	36,302	36,702	36,294	37,254

Sources: Various County Departments

Note: Some indicators are not available for government functions.

* Reported in thousands

** Contract started in 2003

KITSAP COUNTY, WASHINGTON

Table 18

Capital Asset Statistics by Function Last Eight Fiscal Years

Function	2002	2003	2004	2005	2006	2007	2008	2009
Judicial Services*								
Superior Court Rooms	9	9	9	9	9	9	9	8
District Court Rooms	5	5	5	5	5	5	5	4
Public Safety								
Sheriffs								
Stations	3	3	3	3	3	3	3	3
Jail								
Beds	568	568	568	568	568	587	587	587
Juvenile Detention Center								
Beds	65	65	65	65	65	103	103	103
Cencom								
Buildings	1	1	1	1	1	1	1	1
Broadcast Towers	6	6	6	6	6	6	5	5
Transportation								
Roads								
Miles of Roads Maintained	828	929	929	929	933	939	930	914
Traffic Signals	32	34	35	35	37	41	43	44
Street Lights	411	411	452	476	476	496	496	545
Culture and Recreation								
Parks								
Developed parks	66	67	68	74	75	77	78	78
Parks acreage	3,359	3,403	4,603	5,643	5,693	5,800	5,694	5,800
Business Type Activities								
Sewer Utility								
Treatment Plants	4	4	4	4	4	4	4	4
Pump Stations	64	64	65	65	65	65	67	64
Surface and Storm Water Management								
Number of Retention Facilities (Ponds)	381	414	484	494	551	551	551	551
Solid Waste								
Transfer Stations	3	4	4	4	4	4	4	4

Sources: Various County Departments

Note: Some indicators are not available for government functions.

* Includes both Juvenile and Adult courts

* Breakdown of Jail Beds: 479 regular beds, 108 floor space