



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.

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These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changes over time.	
Revenue Capacity	S-7
These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax.	
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These schedules offer demographic and economic indicators to help the reader understand the environment with which the government's financial activities take place.	
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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.	

KITSAP COUNTY, WASHINGTON

Table 1

Net Assets by Component Last Ten Fiscal Years

(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental activities										
Invested in capital assets, net of related debt	\$ 286,289	\$ 292,949	\$ 298,895	\$ 320,024	\$ 319,470	\$ 327,899	\$ 336,650	\$ 337,423	\$ 329,346	\$ 330,249
Restricted	3,122	3,230	27,645	10,731	21,200	16,531	13,837	21,404	18,758	15,984
Unrestricted	81,622	89,586	67,286	75,333	69,801	75,427	70,512	44,582	50,676	52,207
Total governmental activities net assets	\$ 371,033	\$ 385,765	\$ 393,826	\$ 406,088	\$ 410,471	\$ 419,857	\$ 420,999	\$ 403,409	\$ 398,780	\$ 398,440
Business-type activities										
Invested in capital assets, net of related debt	\$ 23,790	\$ 24,249	\$ 30,097	\$ 29,942	\$ 41,407	\$ 42,020	\$ 42,903	\$ 47,506	\$ 53,159	\$ 53,847
Restricted	618	618	19,048	25,708	14,096	11,801	44	44	3,449	3,342
Unrestricted	65,370	68,441	44,928	42,497	45,940	51,476	67,114	67,734	60,168	60,238
Total business-type activities net assets	\$ 89,778	\$ 93,308	\$ 94,073	\$ 98,147	\$ 101,443	\$ 105,297	\$ 110,061	\$ 115,284	\$ 116,776	\$ 117,427
Primary government										
Invested in capital assets, net of related debt	\$ 310,079	\$ 317,198	\$ 328,992	\$ 349,966	\$ 360,878	\$ 369,919	\$ 379,553	\$ 384,929	\$ 382,505	\$ 384,095
Restricted	3,740	3,848	46,693	36,439	35,296	28,332	13,881	21,448	22,207	19,326
Unrestricted	146,992	158,027	112,214	117,830	115,741	126,903	137,626	112,316	110,844	112,446
Total primary government net assets	\$ 460,811	\$ 479,073	\$ 487,899	\$ 504,235	\$ 511,915	\$ 525,154	\$ 531,060	\$ 518,693	\$ 515,556	\$ 515,867

KITSAP COUNTY, WASHINGTON

Table 2

Changes in Net Assets Last Ten Fiscal Years

(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Expenses										
Governmental activities:										
General government	\$24,589	\$21,925	\$20,925	\$19,134	\$22,847	\$23,571	\$26,687	\$27,213	\$27,402	\$25,549
Judicial services	10,555	12,244	12,937	13,661	13,801	14,388	14,611	14,577	13,506	13,872
Public safety	31,556	31,211	35,253	41,094	45,588	50,515	51,517	51,901	50,796	49,375
Physical environment	19	1,314	1,464	1,509	2,613	4,956	3,982	4,198	4,588	3,044
Transportation	36,755	34,160	34,428	35,615	37,956	37,485	37,460	37,761	36,831	37,020
Health & human services	37,394	38,455	36,166	34,968	34,837	40,585	44,876	47,931	46,998	43,615
Economic environment	8,991	8,146	8,713	8,126	9,041	8,276	8,752	7,639	7,698	6,523
Culture & recreation	4,860	6,058	6,848	7,206	9,031	8,075	7,293	6,885	6,436	6,766
Interest on long-term debt	4,019	4,557	5,081	4,642	5,105	5,563	5,444	5,367	6,445	5,599
Total Governmental	\$158,738	\$158,070	\$161,815	\$165,955	\$180,819	\$193,414	\$200,621	\$203,472	\$200,700	\$191,363
Business type activities										
Solid waste	6,359	11,493	12,153	12,737	14,029	16,627	14,033	13,780	13,823	14,373
Sewer utility	11,099	11,856	11,924	12,426	14,169	14,198	14,886	14,026	14,545	15,763
Surface water	3,988	4,274	4,351	4,627	4,580	4,710	4,813	5,505	6,150	7,055
Golf	37	9	8	8	8	7	27	416	0	0
Total business type activities	\$21,483	\$27,632	\$28,436	\$29,798	\$32,786	\$35,542	\$33,759	\$33,727	\$34,518	\$37,191
Total Primary Government expenses	\$180,221	\$185,702	\$190,251	\$195,753	\$213,605	\$228,956	\$234,380	\$237,199	\$235,218	\$228,554
Program Revenues										
Governmental activities										
Charges for services										
General government	\$6,943	\$16,387	\$16,374	\$6,932	\$7,167	\$8,734	\$8,833	\$10,327	\$10,581	\$8,502
Judicial services	2,269	133	141	3,695	4,277	4,617	4,650	4,486	4,414	4,804
Public safety	526	334	385	788	829	1,466	929	1,269	1,289	1,033
Physical environment	1,132	18	32	1,453	1,631	677	5,781	4,068	4,094	3,850
Transportation	1,640	1,194	850	1,126	1,186	2,268	2,840	2,462	2,468	3,445
Health & Human services	263	288	280	303	279	380	292	219	203	199
Economic environment	2,377			4,421	4,349	5,330	56	86	79	75
Culture and recreation	1,163	495	434	943	1,125	997	939	1,117	1,006	1,055
Operating Grants	59,178	57,487	55,096	58,557	59,209	69,473	72,120	71,831	72,055	67,947
Capital Grants and contributions			847	3,191	4,253	3,540	3,799	4,053	1,662	3,265
Total governmental activities	\$75,491	\$76,336	\$74,439	\$81,409	\$84,305	\$97,482	\$100,239	\$99,918	\$97,851	\$94,175
program revenues										

KITSAP COUNTY, WASHINGTON

Table 2

Changes in Net Assets

Last Ten Fiscal Years

(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Business-type activities										
Charges for services										
Solid waste	\$6,751	\$12,025	\$13,196	\$13,983	\$14,902	\$15,083	\$13,621	\$12,665	\$12,407	\$12,290
Sewer utility	10,845	11,422	12,483	13,496	12,826	13,191	14,817	14,398	14,325	15,809
Surface water	4,460	4,499	4,371	4,714	5,333	6,167	6,916	7,347	7,493	7,397
Golf		2				0	0	0	0	0
Operating Grants						0	0	0	608	1,037
Capital Grants and contributions	1,381	10	228		562	1,824	831	3,117	742	784
Total business-type activities	<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>	<u>\$35,575</u>	<u>\$37,317</u>
program revenues										
Total Primary Government	<u>\$98,928</u>	<u>\$104,294</u>	<u>\$104,717</u>	<u>\$113,602</u>	<u>\$117,928</u>	<u>\$133,747</u>	<u>\$136,424</u>	<u>\$137,445</u>	<u>\$133,426</u>	<u>\$131,492</u>
Program Revenues										
Net (Expense)/ Revenue										
Governmental Activities	(83,247)	(81,734)	(87,376)	(84,546)	(96,514)	(95,932)	(100,382)	(103,554)	(102,849)	(97,188)
Business-type activities	1,954	326	1,842	2,395	837	723	2,426	3,800	1,057	126
Total Primary government net expense	<u>(\$81,293)</u>	<u>(\$81,408)</u>	<u>(\$85,534)</u>	<u>(\$82,151)</u>	<u>(\$95,677)</u>	<u>(\$95,209)</u>	<u>(\$97,956)</u>	<u>(\$99,754)</u>	<u>(\$101,792)</u>	<u>(\$97,062)</u>

General Revenues and Other Changes in Net Assets

Governmental activities

Taxes										
Property taxes, levied for general purpc	\$42,254	\$46,189	\$45,333	\$46,589	\$46,694	\$50,637	\$51,816	\$52,821	\$54,472	\$55,249
Property taxes, levied for debt service	2,410	37	0	0	0	0	0	0	0	0
Sales & use taxes	20,922	28,347	34,588	29,354	31,354	32,270	29,642	27,339	26,498	26,995
Fines & forfeits										
Other taxes	9,432	4,525	4,511	13,139	14,537	11,440	9,774	9,288	10,139	9,989
Investment earnings	5,548	2,374	3,044	3,706	5,163	6,440	4,739	3,064	2,183	1,704
Miscellaneous	2,027	3,425	2,490	2,634	2,849	4,147	5,087	5,133	4,763	3,772
Special item - gain(loss) on assumption of debt			(3,352)	108		0	0	(10,330)	0	
Special item - gain(loss) on transfer of assets to Pt Orchard - annexation								(2,168)	(216)	
Special item - loss on demolition of building										(1,195)
Transfers	713	750	703	478	300	383	538	542	382	334
Total Governmental activities	<u>\$83,306</u>	<u>\$85,647</u>	<u>\$87,317</u>	<u>\$96,008</u>	<u>\$100,897</u>	<u>\$105,317</u>	<u>\$101,596</u>	<u>\$85,689</u>	<u>\$98,221</u>	<u>\$96,848</u>
Business-type activities										
Investment earnings	\$2,491	\$1,533	\$1,231	\$1,920	\$2,830	\$3,042	\$2,034	\$1,189	\$816	\$859
Miscellaneous	1,178	2,420	374	42	105	471	842	776	0	0
Special item - gain(loss) on sale of capital assets				195						
Transfers	(360)	(750)	(703)	(478)	(299)	(383)	(538)	(542)	(382)	(334)
Total business-type activities	<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>	<u>\$434</u>	<u>\$525</u>
Total Primary Government	<u>\$86,615</u>	<u>\$88,850</u>	<u>\$88,219</u>	<u>\$97,687</u>	<u>\$103,533</u>	<u>\$108,447</u>	<u>\$103,934</u>	<u>\$87,112</u>	<u>\$98,655</u>	<u>\$97,373</u>

Change in Net Assets

Governmental activities	59	3,913	(59)	11,462	4,383	9,385	1,214	(17,865)	(4,628)	(340)
Business Type activities	5,263	3,529	2,744	4,074	3,473	3,853	4,764	5,223	1,491	651
Total Primary Government	<u>\$5,322</u>	<u>\$7,442</u>	<u>\$2,685</u>	<u>\$15,536</u>	<u>\$7,856</u>	<u>\$13,238</u>	<u>\$5,978</u>	<u>(\$12,642)</u>	<u>(\$3,137)</u>	<u>\$311</u>

KITSAP COUNTY, WASHINGTON

Table 3

Fund Balances of Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009 (1)	2010	2011 (2)
General Fund (Per GASB 54) (2)										
Nonspendable	-	-	-	-	-	-	-	-	-	\$440
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	13,233
General Fund (Prior to GASB 54) (2)										
Reserved	\$182	\$182	\$11,877	\$11,577	\$11,577	\$11,577	\$11,197	\$462	\$451	-
Unreserved	5,651	12,783	13,831	12,125	9,031	9,313	6,581	5,111	7,900	-
Total general fund	<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>	<u>\$8,351</u>	<u>\$13,673</u>
All Other Governmental Funds (Per GASB 54) (2)										
Nonspendable	-	-	-	-	-	-	-	-	-	\$9,785
Restricted	-	-	-	-	-	-	-	-	-	55,836
Committed	-	-	-	-	-	-	-	-	-	1,535
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	(413)
All Other Governmental Funds (Prior to GASB 54) (2)										
Reserved	\$2,962	\$3,230	\$0	\$0	\$0	\$0	\$2,267	\$2,713	\$2,042	-
Unreserved, reported in:										
Special Revenue funds	50,277	46,797	45,671	53,012	53,783	58,430	51,796	46,522	49,966	-
Debt service funds			3,259	3,824	3,377	1,777	1,506	12,319	11,716	
Capital projects funds	37,780	33,175	24,386	6,906	17,823	14,754	12,331	9,052	7,074	
Total all governmental funds	<u>\$91,019</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>	<u>\$70,798</u>	<u>\$66,743</u>

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

(2) Prior to the implementation of GASB Statement No. 54 in 2011, fund balances were classified as Reserved or Unreserved. Under GASB Statement No. 54, fund balances are classified as Nonspendable, Reserved, Committed, Assigned or Unassigned. General Fund's Fund Balance includes fund balances of thirteen funds previously classified as Special Revenue funds, that did not meet the new Special Revenue fund definition of GASB Statement No. 54. See Note 1.12 for details.

KITSAP COUNTY, WASHINGTON

Table 4

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Revenues										
Property taxes	\$44,664	\$46,189	\$45,333	\$46,589	\$46,695	\$50,638	\$51,816	\$52,821	\$54,472	\$55,249
Retail sales & use taxes	20,971	28,347	34,588	29,354	31,354	32,270	29,641	27,339	26,498	26,995
Other taxes	9,382	4,562	4,511	13,139	14,537	11,439	9,774	9,288	10,139	9,989
Licenses and permits	1,792	3,130	2,983	3,435	3,308	3,286	2,637	1,847	2,597	2,415
Intergovernmental	59,178	57,487	55,943	61,748	63,462	73,003	75,919	75,884	73,717	71,212
Charges for services	12,049	12,829	12,603	13,587	14,472	15,185	15,824	15,894	15,463	14,066
Fines & forfeits	2,473	2,889	2,908	2,639	3,063	3,523	2,998	2,719	2,452	2,820
Investment earnings	5,548	2,374	3,044	3,706	5,163	6,449	4,739	3,064	2,183	1,704
Miscellaneous	2,027	3,425	2,490	2,634	2,714	4,077	5,028	4,669	4,724	3,749
Total revenues	<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>\$198,376</u>	<u>\$193,525</u>	<u>\$192,245</u>	<u>\$188,199</u>
Expenditures										
Current:										
General government	\$25,513	\$21,109	\$23,148	\$23,456	\$25,770	\$26,840	\$28,817	\$27,540	\$ 27,173	\$24,376
Judicial services	10,426	12,176	12,876	13,611	13,769	14,367	14,592	14,556	13,486	13,854
Public safety	30,475	29,394	33,011	38,193	42,394	45,790	47,059	47,703	45,942	45,071
Physical environment	19	1,314	1,464	1,509	2,613	4,956	3,982	4,198	4,588	3,044
Transportation	20,216	18,750	19,015	20,537	23,502	22,124	23,404	23,249	23,744	24,208
Health & Human services	37,209	38,283	35,995	34,810	34,683	40,433	44,725	47,780	46,854	43,475
Economic environment	8,956	8,117	8,689	8,104	9,025	8,260	8,737	7,624	7,684	6,518
Culture and recreation	4,294	5,470	6,201	6,221	7,952	6,944	6,053	5,482	5,165	5,479
Debt Service										
Principal	6,334	12,007	9,880	7,504	7,165	5,744	6,129	17,438	9,692	11,567
Interest and other charges	4,019	4,557	5,081	4,642	5,350	5,567	5,444	6,664	5,959	5,275
Capital outlay	33,349	39,511	40,242	30,041	23,188	19,014	19,917	14,678	8,038	10,379
Total expenditures	<u>\$180,810</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>\$216,912</u>	<u>\$198,325</u>	<u>\$193,246</u>
Excess (deficiency) of revenues over expenditures	<u>(\$22,726)</u>	<u>(\$29,456)</u>	<u>(\$31,199)</u>	<u>(\$11,797)</u>	<u>(\$10,643)</u>	<u>(\$169)</u>	<u>(\$10,483)</u>	<u>(\$23,387)</u>	<u>(\$6,080)</u>	<u>(\$5,047)</u>

KITSAP COUNTY, WASHINGTON

Table 4

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Other Financing Sources (USES):										
Proceeds from BANS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,546	\$876	\$640
Refunding bonds issued	0	0	3,424	20,226	18,085	0	0	0	9,416	20,422
Premiums on bonds	0	0	0	0	338	0	0	0	73	869
Capital-related debt issued	22,109	27,591	17,314	0	0	0	0	0	0	0
Payment to bond refunding escrow agen	0	0	0	(20,507)	0	0	0	0	(7,141)	(21,363)
Sale of capital assets	0	21	1,070	108	135	0	4	0	7	0
Transfers in	17,638	32,597	23,248	25,391	38,880	18,443	18,792	29,349	20,725	15,780
Transfers out	(16,924)	(31,462)	(22,396)	(24,974)	(38,649)	(18,015)	(18,416)	(28,775)	(20,373)	(15,492)
Other adjustments	0	0	0	0	0	0	0	0	0	0
Total other financing sources & uses	\$22,823	\$28,747	\$22,660	\$244	\$18,789	\$428	\$380	\$41,120	\$3,583	\$856
Special items										
Payment of assumed debt	0	0	0	0	0	0	0	(54,103)	0	0
Special item-sales of pledged assets	0	0	0	0	0	0	0	26,595	5,468	5,459
Total Special Items	0	0	0	0	0	0	0	(27,508)	5,468	5,459
Net change in fund balance	\$97	(\$709)	(\$8,539)	(\$11,553)	\$8,146	\$259	(\$10,103)	(\$9,775)	\$2,971	\$1,268
 Debt service as a percentage of noncapital expenditures	<u>7.0%</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>11.9%</u>	<u>8.2%</u>	<u>9.2%</u>

KITSAP COUNTY, WASHINGTON

Table 5

Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

(amounts expressed in 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		
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	\$ 18,410,134	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	\$ 22,213,576	87.0%	3.03
2006	\$ 22,686,482	\$ 25,235,241	\$ 356,620	\$ 356,620	\$ 23,043,102	\$ 25,591,861	90.1%	2.61
2007	\$ 27,857,987	\$ 31,801,355	\$ 433,991	\$ 433,991	\$ 28,291,978	\$ 32,235,346	87.9%	2.21
2008	\$ 31,882,028	\$ 36,395,009	\$ 456,171	\$ 465,956	\$ 32,338,199	\$ 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
2010	\$ 29,476,028	\$ 34,314,352	\$ 442,035	\$ 447,404	\$ 29,918,063	\$ 34,761,756	86.2%	2.32
2011	\$ 27,707,518	\$ 31,414,420	\$ 443,635	\$ 449,934	\$ 28,151,153	\$ 31,864,354	88.4%	2.50

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	
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
2010	0.99	1.33	2.32	5.21	1.70	0.50	1.73	0.33	0.07	1.50	13.36
2011	1.07	1.43	2.50	5.49	1.79	0.52	1.87	0.35	0.07	1.50	14.09

Source: Kitsap County Assessor

*Includes Current Expense, Conservation Futures, and Cencom / 911 Facility.

KITSAP COUNTY, WASHINGTON

Table 7

Principal Property Taxpayers December 31, 2011

(amounts expressed in thousands)

Name	2011			2002		
	Assessed Value	Rank	Percent of County Assessed Value**	Assessed Value	Rank	Percent of County Assessed Value**
Puget Sound Energy	\$117,671	1	0.41%	\$119,356	1	0.78%
PPR Kitsap Mall LLC J325	78,868	2	0.28%	51,379	3	0.34%
Qwest Corporation	53,484	3	0.19%	59,289	2	0.39%
Ryan Tim Properties	47,634	4	0.17%			0.00%
Walmart	41,018	5	0.14%	9,639	13	0.06%
Lowes HIW Inc	37,910	6	0.13%			0.00%
Fred Meyers	37,020	7	0.13%	10,267	12	0.07%
New Albertsons Inc	35,293	8	0.12%	12,239	9	0.08%
PK 1 Silverdale Shopping Center LLC	33,075	9	0.12%			0.00%
Fairgrounds Road LLC	31,013	10	0.11%			0.00%
Kitsap Credit Union	28,228	11	0.10%			0.00%
Cascade Natural Gas	28,116	12	0.10%	20,726	4	0.14%
Mentor J P	25,714	13	0.09%	11,201	10	0.07%
United Telephone Co of the NW	23,227	14	0.08%	18,164	5	0.12%
NA Mariners Glen 68 LP	20,520	15	0.07%			
Home Depot USA Inc	19,769	16	0.07%			0.00%
SK Santa Fe Ridge LLC et al	19,604	17	0.07%			
Olhava Associates Lmt'd Pt'ns'p	19,250	18	0.07%			
ONL IDA Seven Stones LLC	19,134	19	0.07%			0.00%
Treetops Investors LLC	18,194	20	0.06%			
Fairgrounds Road LLC				14,781	6	0.10%
Century Tel of WA INC (T141)				12,959	7	0.08%
Joshua Green Corp				12,264	8	0.08%
Comcast of Washington IV INC				11,020	11	0.07%
Poulsbo Retirement Center				8,910	14	0.06%
Costco Whoelsale Corp				8,611	15	0.06%
FW Outlook Apartments LLC				8,331	16	0.05%
Wave Division IV LLC				8,251	17	0.05%
Quail Hollow Assoc/Greystone Serv Corp				7,843	18	0.05%
PPR North Point LLC J335				7,741	19	0.05%
JC Penney Corporation 2353				7,668	20	0.05%
	<u>\$734,742</u>		<u>2.58%</u>	<u>\$420,639</u>		<u>2.74%</u>

Source: Kitsap County Assessor

KITSAP COUNTY, WASHINGTON

Table 8

Property Tax Levies and Collections* Last Ten Fiscal Years

(amounts expressed in thousands)

Fiscal Year	Taxes Levied for the Year (Original Levy)	Adjustments (1)	Total Adjusted Tax Levy	Collected in the Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Total Uncollected Taxes (2)	
				Amount	Percentage of Levy		Amount	Percentage of Adj Levy	Amount	Percentage of Adj Levy
2002	44,864,403	(159,008)	44,705,395	43,159,982	96.20%	1,504,984	44,664,966	99.91%	40,429	0.09%
2003	46,223,816	(242,238)	45,981,578	44,498,726	96.27%	1,416,756	45,915,482	99.86%	66,096	0.14%
2004	45,093,677	(28,399)	45,065,278	43,843,776	97.23%	1,169,800	45,013,576	99.89%	51,702	0.11%
2005	46,468,494	(187,803)	46,280,691	45,220,519	97.31%	972,192	46,192,711	99.81%	87,980	0.19%
2006	48,300,730	(100,430)	48,200,300	46,994,481	97.30%	1,148,052	48,142,533	99.88%	57,767	0.12%
2007	50,348,481	514,746	50,863,227	49,536,310	98.39%	1,277,949	50,814,259	99.90%	48,968	0.10%
2008	52,321,920	24,108	52,346,028	50,776,187	97.05%	1,485,661	52,261,848	99.84%	84,180	0.16%
2009	53,644,646	(47,368)	53,597,278	51,777,046	96.52%	1,408,623	53,185,669	99.23%	411,609	0.77%
2010	54,581,251	(122,711)	54,458,540	52,778,658	96.70%	963,627	53,742,285	98.68%	716,255	1.32%
2011	55,458,279	(153,230)	55,305,049	53,687,415	96.81%	-	53,687,415	97.08%	1,617,634	2.92%

Source: Kitsap County Treasurer

* Excludes Agency Funds.

(1) Adjustments in original levy are due to omits, cancellations and supplements during the fiscal year.

(2) The amounts in the total uncollected taxes column are cumulative totals of all taxes levied at the end of the year.

Note: The levy of any given fiscal year is based on the assessed values from the tax roll of the preceding calendar year.

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	Other Debt (2)	Sewer Bonds	General Obligation Bonds	Other Debt (2)			
2002	\$ 83,155	\$ 220	\$ 1,178	\$ 41,880	\$ 730	\$ 465	128,066	1.713%	\$ 541
2003	\$ 99,341	\$ 170	\$ 6,758	\$ 40,320	\$ 634	\$ 432	147,936	1.895%	\$ 619
2004	\$ 110,300	\$ 135	\$ 6,619	\$ 37,615	\$ 535	\$ 8,751	164,132	1.981%	\$ 686
2005	\$ 103,222	\$ 75	\$ 6,446	\$ 35,455	\$ 433	\$ 12,599	158,347	1.802%	\$ 671
2006	\$ 114,344	\$ 65	\$ 6,240	\$ 20,715	\$ 331	\$ 12,092	153,844	1.651%	\$ 642
2007	\$ 108,789	\$ 45	\$ 6,036	\$ 19,150	\$ 221	\$ 11,476	145,717	1.452%	\$ 612
2008	\$ 102,866	\$ 5	\$ 5,829	\$ 17,520	\$ 114	\$ 10,854	137,188	1.304%	\$ 572
2009	\$ 100,335	\$ 0	\$ 31,438	\$ 15,825	\$ 0	\$ 10,225	157,822	1.510%	\$ 655
2010	\$ 97,862	\$ 0	\$ 27,292	\$ 52,535	\$ 0	\$ 10,400	188,089	1.766%	\$ 747
2011	\$ 91,962	\$ 0	\$ 24,484	\$ 50,620	\$ 0	\$ 9,485	176,551	N/A	\$ N/A

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.

(2) Other Debt - Governmental Activities includes various Public Works Trust Funds debt, notes payable

Bremerton Government Center, Bank of America/BAN - KCCHA debt refinance;

Other Debt - Business Type Activities includes various Public Works Trust Fund debt.

KITSAP COUNTY, WASHINGTON

Table 10

Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

(amounts expressed thousands, except per capita amount)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Funds (2)	Total Net Bonded General Obligation Debt	Net Bonded General Obligation Debt as a Percentage of Estimated Actual Value of Property	Net Bonded General Obligation Debt Per Capita (1)
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	0.49%	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%	412
2009	100,335	12,276	88,059	0.23%	356
2010	97,862	11,540	86,322	0.25%	349
2011	91,962	10,879	81,083	0.25%	N/A

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.
See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property

- (1) Population data can be found in the Schedule of Demographic and Economic Statistics
- (2) Increase in 2009 due to reclassification of a Note Receivable from General Fund into Debt Service Fund where debt is paid.
Less available is all outstanding debt listed on Schedule 09 that has a fund balance at the end of the year.

KITSAP COUNTY, WASHINGTON

Table 11

Computation of Direct and Overlapping Debt December 31, 2011

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to Kitsap County</u>	<u>Amount Applicable to Kitsap County</u>
<u>Direct:</u>			
Kitsap County	<u>\$ 116,445,722</u>	100%	<u>\$ 116,445,722</u>
<u>Overlapping debt:</u>			
Cities	\$ 72,013,188	100%	\$ 72,013,188
School Districts	\$ 162,560,015	100%	\$ 162,560,015
Park Districts	\$ 3,675,000	100%	\$ 3,675,000
Fire Districts	\$ 6,991,401	100%	\$ 6,991,401
Port Districts	\$ 8,780,964	100%	\$ 8,780,964
Library Capital Facility	\$ 285,000	100%	\$ 285,000
Water Districts	\$ 95,000	100%	\$ 95,000
Utility Districts	<u>\$ 5,015,000</u>	100%	<u>\$ 5,015,000</u>
Total Overlapping	\$ 259,415,568		\$ 259,415,568
Total Direct & Overlapping	<u><u>\$ 375,861,290</u></u>		<u><u>\$ 375,861,290</u></u>

Note: All overlapping governments with debt are contained within the boundaries of the County.

Source: Kitsap County Treasurer

KITSAP COUNTY, WASHINGTON

Table 12

Legal Debt Margin Information Last Ten Fiscal Years

(amounts expressed in thousands)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt Limit	\$ 383,190	\$ 412,352	\$ 435,236	\$ 484,627	\$ 583,009	\$ 714,487	\$ 816,307	\$ 814,933	\$ 754,916	\$ 710,862
Total net debt applicable to limit	82,718	85,300	117,631	110,218	120,973	115,046	108,809	131,773	125,153	116,446
Legal debt margin	<u>\$ 300,472</u>	<u>\$ 327,052</u>	<u>\$ 317,605</u>	<u>\$ 374,409</u>	<u>\$ 462,036</u>	<u>\$ 599,441</u>	<u>\$ 707,498</u>	<u>\$ 683,160</u>	<u>\$ 629,763</u>	<u>\$ 594,416</u>
Total net debt applicable to the limit as a percentage of debt limit	21.59%	20.69%	27.03%	22.74%	20.75%	16.10%	13.33%	16.17%	16.58%	16.38%

Legal Debt Margin Calculation for Fiscal Year 2011

Assessed value	\$ 28,434,462
Total assessed value	\$ 28,434,462
Debt limit (2.5% of total assessed value)	710,862
Debt applicable to limit:	
General Obligation bonds	91,962
Other debt	24,484
Total net debt applicable to limit	<u>116,446</u>
Legal debt margin	<u>\$ 594,416</u>

Note: Under Washington State finance law, Kitsap County's outstanding general obligation debt should not exceed 2.5% of total assessed property value (or 5%, provided the indebtedness in excess of 2.5% is for utilities, parks, or open space development).
By law, 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			Coverage	Special Assessment Collections	Debt Service			
				Principal	Interest	Total			Principal	Interest	Total	Coverage
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
2010	14,693,440	9,548,330	5,145,110	1,765,000	777,645	2,542,645	2.02	0	0	0	0	N/A
2011	16,323,263	9,370,873	6,952,390	1,915,000	2,103,593	4,018,593	1.73	0	0	0	0	N/A

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

Fiscal Year	Population (1)	Personal Income (millions of dollars) (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (5)
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	10,038	42,163	42,926	4.4
2008	246,800	10,518	43,851	40,463	6.0
2009	247,600	10,454	43,404	40,678	7.6
2010	251,133	10,649	42,300	39,280	7.3
2011	* 253,900	N/A	N/A	39,642	7.2

Sources:

- (1) State of Washington - Office of Financial Management
- (2) Bureau of Economic Analysis, an agency of the U.S. Department of Commerce
- (2) Bureau of Economic Analysis, an agency of the U.S. Department of Commerce
- (4) Washington Office of Superintendent of Public Instruction and Private School Review
- (5) Washington Employment Security Department

* Estimate

KITSAP COUNTY, WASHINGTON

Table 15

Principal Employers Current year and Ten Years Ago

EMPLOYER	2011			2002		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
* Naval Base Kitsap	30,649	1	36.97%	26,558	1	34.18%
Harrison Medical Center	2,379	2	2.87%	1,740	2	2.24%
Central Kitsap School District	1,491	3	1.80%	1,353	3	1.74%
Olympic College	1,359	4	1.64%	1,153	5	1.48%
WA State Government	1,262	5	1.52%			
Kitsap County	1,169	6	1.41%	1,183	4	1.52%
Walmart	1,003	7	1.21%	554	11	0.71%
South Kitsap School District	1,002	8	1.21%	1,070	6	1.38%
North Kitsap School District	824	9	0.99%	878	7	1.13%
Port Madison Enterprises	770	10	0.93%			
Bremerton School District				766	8	0.99%
TeleTech				630	9	0.81%
Safeway				556	10	0.72%
Bainbridge Island School District				476	12	0.61%
Albertsons				463	13	0.60%
City of Bremerton				463	14	0.60%
Fred Meyer Grocery				441	15	0.57%
Laurier Enterprises (McDonalds)				437	16	0.56%
Group Health Cooperative				432	17	0.56%
Total	41,908		50.55%	39,153		50.39%

Sources: Kitsap Economic Development Alliance
2002 Kitsap County CAFR

* "Naval Base Kitsap" is the total of all military bases in Kitsap County

KITSAP COUNTY, WASHINGTON

Table 16

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011 (1)
Governmental Activities:										
General Government										
Administrative Services	9	8	8	10	10	10	11	10	11	11
Assessor	37	33	33	33	33	33	32	32	32	23
Auditor	37	34	34	35	35	37	37	39	39	29
Commissioners	12	12	12	12	12	12	12	12	15	10
ER&R	16	16	16	16	16	15	16	16	15	16
Facilities Maintenance	25					28	29	29	29	21
Information Services	28	28	26	28	28	30	29	33	33	33
Personnel	11	11	16	16	16	17	16	15	15	13
Printing	2									
Purchasing	3	3	3	3	3	3	3	4	4	2
Self insurance	3	3	3	3	3	3	3	3	3	3
Treasurer	15	14	13	13	13	13	13	13	13	11
Workers Compensation	2	2	5	5	5	2	2	2	2	3
Total General Government	200	164	169	174	175	203	203	208	211	175
Judicial Services:										
Public Safety	211	210	180	190	190	198	195	199	204	174
Physical Environment	385	387	408	416	417	444	456	460	461	406
Transportation	6	3	4	4	4	3	3	3	3	3
Health & Human Services	158	154	139	139	139	141	140	141	140	146
Economic Environment	86	89	79	84	84	81	87	88	88	83
Culture and Recreation	62	61	76	84	84	90	92	90	90	47
Total Governmental	41	55	51	58	58	55	35	36	34	30
Business Type Activities:										
Solid Waste	19	20	21	21	22	22	22	25	25	25
Sewer Utility	61	60	60	58	58	63	63	62	61	64
Surface Water	27	27	29	28	28	30	29	12	30	30
Total Business Type Activities	107	107	110	107	108	115	115	99	116	119
Total Government	1256	1230	1215	1256	1258	1330	1326	1324	1347	1183

Source: Position control budget file years 2002 - 2003 and Kitsap County Budget Book years 2004 - 2011.

(1) Beginning in 2011, only authorized funded positions are included in the County's FTE count; unfunded positions that were included in prior years' FTE counts are not included for 2011.

KITSAP COUNTY, WASHINGTON

Table 17

Operation Indicators by Function/ Program Last Ten Fiscal Years

Function	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Judicial Services										
Prosecutor										
Total Criminal Referrals (3)	15,656	14,655	14,705	15,131	15,237	15,674	14,831	13,424	11,348	N/A
Public Safety										
Sheriffs										
Complaint Reports	20,349	18,591	16,668	16,033	16,965	16,840	16,631	14,859	14,376	14,553
Jail										
Bookings	8,351	8,305	8,253	8,675	9,458	10,866	10,204	10,180	9,835	9,359
Average Daily Jail Population	270	292	340	409	404	488	408	376	436	461
Cencom										
Emergency Calls Answered	361,709	266,347	271,557	279,405	287,983	221,651	155,904	157,027	159,937	157,381
Incidents Dispatched	231,515	225,958	233,955	240,721	248,113	242,855	239,995	238,097	244,984	247,602
Transportation										
Roads										
Sealcoating (center ln. miles)	33.35	29.84	22.81	28.11	18.11	19.39	0.00	0.00	17.17	0.00
Maintenance Overlays (center ln. miles)	20.01	18.66	17.34	18.48	23.05	20.52	15.99	16.09	18.37	44.82
Business Type Activities										
Sewer Utility										
Total Treated Sewage (gallons) (1)	1,419,012	1,536,342	1,482,153	1,481,965	1,722,543	1,536,700	1,530,734	1,470,900	1,620,600	1,526,400
Sewer Permits Issued	123	164	132	125	103	84	162	120	68	131
Surface and Storm Water Management										
Catch Basins Maintained	3,934	9,935	10,478	10,340	10,912	7,560	11,000	11,015	7,196	6,081
Number of Request for Action	108	84	38	35	27	22	136	93	131	117
Solid Waste (2)										
Tons of Garbage Disposed	N/A	190,935	200,483	204,944	215,909	217,824	196,439	182,299	181,156	178,024
Tons of Recyclables Collected	N/A	33,476	36,291	36,289	36,302	36,702	36,294	37,254	36,383	36,592

Sources: Various County Departments

Note: Some indicators are not available for government functions.

- (1) Reported in thousands
- (2) Contract started in 2003
- (3) Data not available for 2011

KITSAP COUNTY, WASHINGTON

Table 18

Capital Asset Statistics by Function Last Ten Fiscal Years

Function	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Judicial Services (1)										
Superior Court Rooms	9	9	9	9	9	9	9	8	8	8
District Court Rooms	5	5	5	5	5	5	5	4	4	4
Public Safety										
Sheriffs										
Stations	3	3	3	3	3	3	3	3	3	3
Jail										
Beds (2)	568	568	568	568	568	587	587	587	587	587
Juvenile Detention Center										
Beds	65	65	65	65	65	103	103	103	103	103
Cencom										
Buildings	1	1	1	1	1	1	1	1	1	1
Broadcast Towers	6	6	6	6	6	6	5	5	5	8
Transportation										
Roads										
Miles of Roads Maintained	828	929	929	929	933	939	930	914	923	921
Traffic Signals	32	34	35	35	37	41	43	44	44	41
Street Lights	411	411	452	476	476	496	496	545	545	545
Culture and Recreation										
Parks										
Developed parks	66	67	68	74	75	77	78	78	81	N/A
Parks acreage	3,359	3,403	4,603	5,643	5,693	5,800	5,694	5,800	6,119	N/A
Business Type Activities										
Sewer Utility										
Treatment Plants	4	4	4	4	4	4	4	4	4	4
Pump Stations	64	64	65	65	65	65	67	64	64	64
Surface and Storm Water Management										
Number of Retention Facilities (Ponds)	381	414	484	494	551	551	551	551	551	413
Solid Waste										
Transfer Stations	3	4	4	4	4	4	4	4	4	4

Sources: Various County Departments

Note: Some indicators are not available for government functions.

(1) Includes both Juvenile and Adult courts

(2) Breakdown of Jail Beds: 479 regular beds, 108 floor space