



STATISTICAL SECTION

KITSAP COUNTY, WASHINGTON

Table 1

Net Position by Component

Last Ten Fiscal Years

(amounts expressed in thousands)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities										
Invested in capital assets, net of related debt	\$ 319,470	\$ 327,899	\$ 336,650	\$ 337,423	\$ 329,346	\$ 330,249	\$ 325,882	\$ 319,654	\$ 320,748	\$ 326,360
Restricted	21,200	16,531	13,837	21,404	18,758	15,984	13,681	13,022	13,981	12,194
Unrestricted	69,801	75,427	70,512	44,582	50,676	52,207	53,902	86,958	97,403	61,986
Total governmental activities net position	<u>\$ 410,471</u>	<u>\$ 419,857</u>	<u>\$ 420,999</u>	<u>\$ 403,409</u>	<u>\$ 398,780</u>	<u>\$ 398,440</u>	<u>\$ 393,465</u>	<u>\$ 419,634</u>	<u>\$ 432,132</u>	<u>\$ 400,540</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ 41,407	\$ 42,020	\$ 42,903	\$ 47,506	\$ 53,159	\$ 53,847	\$ 53,332	\$ 61,483	\$ 80,135	\$ 70,080
Restricted	14,096	11,801	44	44	3,449	3,342	3,342	3,342	4,441	5,222
Unrestricted	45,940	51,476	67,114	67,734	60,168	60,238	62,209	54,738	41,054	51,561
Total business-type activities net position	<u>\$ 101,443</u>	<u>\$ 105,297</u>	<u>\$ 110,061</u>	<u>\$ 115,284</u>	<u>\$ 116,776</u>	<u>\$ 117,427</u>	<u>\$ 118,883</u>	<u>\$ 119,563</u>	<u>\$ 125,630</u>	<u>\$ 126,863</u>
Primary government										
Net investment in capital assets	\$ 360,878	\$ 369,919	\$ 379,553	\$ 384,929	\$ 382,505	\$ 384,095	\$ 379,215	\$ 381,137	\$ 400,883	\$ 396,440
Restricted	35,296	28,332	13,881	21,448	22,207	19,326	17,023	16,375	18,421	17,416
Unrestricted	115,741	126,903	137,626	112,316	110,844	112,446	116,111	141,685	138,458	113,547
Total primary government net position	<u>\$ 511,915</u>	<u>\$ 525,154</u>	<u>\$ 531,060</u>	<u>\$ 518,693</u>	<u>\$ 515,556</u>	<u>\$ 515,867</u>	<u>\$ 512,349</u>	<u>\$ 539,197</u>	<u>\$ 557,763</u>	<u>\$ 527,403</u>

KITSAP COUNTY, WASHINGTON

Table 2

Change in Net Position Last Ten Fiscal Years

(amounts expressed in thousands)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental Activities:										
General Government	\$22,847	\$23,571	\$26,687	\$27,213	\$27,402	\$25,549	\$24,934	\$19,290	\$25,090	\$21,936
Judicial Services	13,801	14,388	14,611	14,577	13,506	13,872	13,331	13,954	14,063	15,098
Public Safety	45,588	50,515	51,517	51,901	50,796	49,375	49,145	49,931	50,590	52,966
Physical Environment	2,613	4,956	3,982	4,198	4,588	3,044	3,288	3,342	3,493	4,045
Transportation	37,956	37,485	37,460	37,761	36,831	37,020	38,056	37,842	38,456	40,574
Health & Human Services	34,837	40,585	44,876	47,931	46,998	43,615	43,974	43,858	49,067	52,533
Economic Environment	9,041	8,276	8,752	7,639	7,698	6,523	6,747	6,459	7,004	6,623
Culture & Recreation	9,031	8,075	7,293	6,885	6,436	6,766	6,908	6,494	6,628	7,112
Interest on Long-Term Debt	5,105	5,563	5,444	5,367	6,445	5,599	5,399	4,715	4,359	4,288
Total Governmental	\$180,819	\$193,414	\$200,621	\$203,472	\$200,700	\$191,363	\$191,782	\$185,885	\$198,752	\$205,175
Business Type Activities										
Solid Waste	14,029	16,627	14,033	13,780	13,823	14,373	13,637	13,749	14,259	14,918
Sewer Utility	14,169	14,198	14,886	14,026	14,545	15,763	16,613	17,805	16,986	16,963
Surface Water	4,580	4,710	4,813	5,505	6,150	7,055	7,388	7,918	8,060	8,217
Golf	8	7	27	416	0	0	0	0	0	0
Total Business Type Activities	\$32,786	\$35,542	\$33,759	\$33,727	\$34,518	\$37,191	\$37,638	\$39,472	\$39,306	\$40,098
Total Primary Government Expenses	\$213,605	\$228,956	\$234,380	\$237,199	\$235,218	\$228,554	\$229,420	\$225,357	\$238,058	\$245,273
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	\$7,167	\$8,734	\$8,833	\$10,327	\$10,581	\$8,502	\$8,639	\$9,077	\$8,743	\$9,061
Judicial Services	4,277	4,617	4,650	4,486	4,414	4,804	5,007	5,255	4,974	4,701
Public Safety	829	1,466	929	1,269	1,289	1,033	1,053	868	693	652
Physical Environment	1,631	677	5,781	4,068	4,094	3,850	4,224	4,361	4,844	5,826
Transportation	1,186	2,268	2,840	2,462	2,468	3,445	3,012	2,401	2,448	2,987
Health & Human Services	279	380	292	219	203	199	182	195	167	179
Economic Environment	4,349	5,330	56	86	79	75	91	100	78	0
Culture and Recreation	1,125	997	939	1,117	1,006	1,055	1,449	1,124	1,076	1,013
Operating Grants	59,209	69,473	72,120	71,831	72,055	67,947	66,458	66,651	78,453	75,878
Capital Grants and Contributions	4,253	3,540	3,799	4,053	1,662	3,265	2,556	3,035	1,463	6,369
Total Governmental Activities	\$84,305	\$97,482	\$100,239	\$99,918	\$97,851	\$94,175	\$92,671	\$93,067	\$102,939	\$106,666
Program Revenues										

KITSAP COUNTY, WASHINGTON

Table 2

Change in Net Position Last Ten Fiscal Years

(amounts expressed in thousands)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Business Type Activities										
Charges for Services										
Solid Waste	\$14,902	\$15,083	\$13,621	\$12,665	\$12,407	\$12,290	\$12,163	\$12,632	\$13,777	\$14,855
Sewer Utility	12,826	13,191	14,817	14,398	14,325	15,809	16,029	17,391	19,878	20,670
Surface Water	5,333	6,167	6,916	7,347	7,493	7,397	7,394	7,689	8,311	10,530
Golf		0	0	0	0	0	0	0	0	0
Operating Grants		0	0	0	608	1,037	998	1,161	2,265	1,882
Capital Grants and contributions	562	1,824	831	3,117	742	784	1,925	1,186	903	1,726
Total business-type activities	\$33,623	\$36,265	\$36,185	\$37,527	\$35,575	\$37,317	\$38,509	\$40,059	\$45,134	\$49,663
program revenues										
Total Primary Government	\$117,928	\$133,747	\$136,424	\$137,445	\$133,426	\$131,492	\$131,180	\$133,126	\$148,074	\$156,329
Program Revenues										
Net (Expense)/ Revenue										
Governmental Activities	(96,514)	(95,932)	(100,382)	(103,554)	(102,849)	(97,188)	(99,111)	(92,818)	(95,813)	(98,509)
Business-type activities	837	723	2,426	3,800	1,057	126	871	587	5,828	9,565
Total Primary Government Net Expense	(\$95,677)	(\$95,209)	(\$97,956)	(\$99,754)	(\$101,792)	(\$97,062)	(\$98,240)	(\$92,231)	(\$89,985)	(\$88,944)

General Revenues and Other Changes in Net Position

Governmental activities

Taxes										
Property taxes, levied for general purposes	\$46,694	\$50,637	\$51,816	\$52,821	\$54,472	\$55,249	\$56,249	\$57,360	\$58,720	\$59,764
Property taxes, levied for debt service	0	0	0	0	0	0	0	0	0	0
Sales & use taxes	31,354	32,270	29,642	27,339	26,498	26,995	27,008	27,667	32,383	35,976
Fines & forfeits							0	0	0	0
Other taxes	14,537	11,440	9,774	9,288	10,139	9,989	11,062	12,288	11,958	13,349
Investment earnings	5,163	6,440	4,739	3,064	2,183	1,704	1,683	1,512	1,541	2,044
Miscellaneous	2,849	4,147	5,087	5,133	4,763	3,772	3,428	3,357	3,741	4,170
Special item - gain(loss) on assumption of del	0	0	0	(10,330)	0	0	(2,578)	(1,181)	0	0
Extraordinary item - gain(loss) on annexation	0	0	0	(2,168)	(216)	0	(1,081)	0	0	0
Special item - gain - Housing Kitsap receivabl	0	0	0	0	0	0	0	16,090	0	0
Special item - loss on demolition of building	0	0	0	0	0	(1,195)	(1,977)	0	0	0
Transfers	300	383	538	542	382	334	349	350	378	472
Total Governmental activities	\$100,897	\$105,317	\$101,596	\$85,689	\$98,221	\$96,848	\$94,143	\$117,443	\$108,722	\$115,775
Business-type activities										
Investment earnings	\$2,830	\$3,042	\$2,034	\$1,189	\$816	\$859	\$649	\$442	\$346	\$393
Miscellaneous	105	471	842	776	0	0	0	0	0	0
Special item - gain(loss) on sale of capital ass	0	0	0	0	0	0	0	0	0	0
Transfers	(299)	(383)	(538)	(542)	(382)	(334)	(349)	(350)	(378)	(472)
Total business-type activities	\$2,636	\$3,130	\$2,338	\$1,423	\$434	\$525	\$300	\$92	(\$32)	(\$79)
Total Primary Government	\$103,533	\$108,447	\$103,934	\$87,112	\$98,655	\$97,373	\$94,443	\$117,535	\$108,690	\$115,696

Change in Net Position

Governmental activities	4,383	9,385	1,214	(17,865)	(4,628)	(340)	(4,968)	24,625	12,909	17,266
Business Type activities	3,473	3,853	4,764	5,223	1,491	651	1,171	679	5,797	9,486
Total Primary Government	\$7,856	\$13,238	\$5,978	(\$12,642)	(\$3,137)	\$311	(\$3,797)	\$25,304	\$18,705	\$26,752

KITSAP COUNTY, WASHINGTON

Table 3

Fund Balances of Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2006	2007	2008	2009 (1)	2010	2011 (2)	2012	2013	2014	2015
General Fund (Per GASB 54) (2)										
Nonspendable	-	-	-	-	-	\$440	\$443	\$418	\$387	\$375
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	13,233	18,018	18,395	20,589	18,455
General Fund (Prior to GASB 54) (2)										
Reserved	\$11,577	\$11,577	\$11,197	\$462	\$451	-	-	-	-	-
Unreserved	9,031	9,313	6,581	5,111	7,900	-	-	-	-	-
Total General Fund	\$20,608	\$20,890	\$17,778	\$5,573	\$8,351	\$13,673	\$18,461	\$18,813	\$20,976	\$18,830
All Other Governmental Funds (Per GASB 54) (2)										
Nonspendable	-	-	-	-	-	\$9,785	\$9,260	\$8,710	\$8,150	\$7,580
Restricted	-	-	-	-	-	55,836	26,728	29,646	35,920	42,592
Committed	-	-	-	-	-	1,535	32,334	35,309	37,410	39,810
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(413)	-	(268)	(136)	(46)
All Other Governmental Funds (Prior to GASB 54) (2)										
Reserved	\$0	\$0	\$2,267	\$2,713	\$2,042	-	-	-	-	-
Unreserved, reported in:										
Special Revenue Funds	53,783	58,430	51,796	46,522	49,966	-	-	-	-	-
Debt Service Funds	3,377	1,777	1,506	12,319	11,716	-	-	-	-	-
Capital Projects Funds	17,823	14,754	12,331	9,052	7,074	-	-	-	-	-
Total all other Governmental Funds	\$74,983	\$74,961	\$67,900	\$70,606	\$70,798	\$66,743	\$68,322	\$73,397	\$81,345	\$89,936

(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. E. 12 for details.

KITSAP COUNTY, WASHINGTON

Table 4

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(amounts expressed in thousands)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Property Taxes	\$46,695	\$50,638	\$51,816	\$52,821	\$54,472	\$55,249	\$56,249	\$57,360	\$58,720	\$59,764
Retail Sales & Use Taxes	31,354	32,270	29,641	27,339	26,498	26,995	27,008	27,667	32,383	35,976
Other Taxes	14,537	11,439	9,774	9,288	10,139	9,989	11,062	12,288	11,958	13,349
Licenses and Permits	3,308	3,286	2,637	1,847	2,597	2,415	2,782	2,917	3,315	4,144
Intergovernmental	63,462	73,003	75,919	75,884	73,717	71,212	68,703	69,686	79,916	82,252
Charges for Services	14,472	15,185	15,824	15,894	15,463	14,066	14,605	14,568	14,370	15,528
Fines & Forfeits	3,063	3,523	2,998	2,719	2,452	2,820	3,105	2,660	2,541	2,382
Investment Earnings	5,163	6,449	4,739	3,064	2,183	1,704	1,682	1,512	1,541	2,044
Miscellaneous	2,714	4,077	5,028	4,669	4,724	3,749	3,415	3,343	4,005	4,088
Total Revenues	\$184,768	\$199,870	\$198,376	\$193,525	\$192,245	\$188,199	\$188,611	\$192,001	\$208,750	\$219,527
Expenditures										
Current:										
General Government	\$25,770	\$26,840	\$28,817	\$27,540	\$ 27,173	\$24,376	\$25,254	\$25,000	\$27,248	\$26,888
Judicial Services	13,769	14,367	14,592	14,556	13,486	13,854	13,312	13,938	14,045	15,081
Public Safety	42,394	45,790	47,059	47,703	45,942	45,071	44,512	45,200	46,318	51,164
Physical Environment	2,613	4,956	3,982	4,198	4,588	3,044	3,289	3,342	3,493	4,122
Transportation	23,502	22,124	23,404	23,249	23,744	24,208	25,215	25,193	25,937	28,334
Health & Human Services	34,683	40,433	44,725	47,780	46,854	43,475	43,834	43,718	48,928	52,479
Economic Environment	9,025	8,260	8,737	7,624	7,684	6,518	6,743	6,455	7,000	6,542
Culture and Recreation	7,952	6,944	6,053	5,482	5,165	5,479	5,595	5,266	5,447	5,942
Debt Service										
Principal	7,165	5,744	6,129	17,438	9,692	11,567	9,803	23,057	6,189	6,424
Interest and Other Charges	5,350	5,567	5,444	6,664	5,959	5,275	5,075	4,553	4,359	4,287
Capital Outlay	23,188	19,014	19,917	14,678	8,038	10,379	4,406	6,216	11,267	11,411
Total Expenditures	\$195,411	\$200,039	\$208,859	\$216,912	\$ 198,325	\$ 193,246	\$ 187,038	\$ 201,938	\$ 200,231	\$ 212,674
Excess (Deficiency) of Revenues Over Expenditures	(\$10,643)	(\$169)	(\$10,483)	(\$23,387)	(\$6,080)	(\$5,047)	\$1,573	(\$9,937)	\$8,518	\$6,853

KITSAP COUNTY, WASHINGTON

Table 4

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(amounts expressed in thousands)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Other Financing Sources (Uses):										
Proceeds from BANS	\$0	\$0	\$0	\$40,546	\$876	\$640	\$492	\$220	\$0	\$0
Refunding Bonds Issued	18,085	0	0	0	9,416	20,422	0	53,278	0	24,509
Premiums on Bonds	338	0	0	0	73	869	0	0	0	0
Capital-Related Debt Issued	0	0	0	0	0	0	0	0	0	0
Payment to Bond Refunding Escrow Agent	0	0	0	0	(7,141)	(21,363)	0	(37,914)	0	(24,412)
Sale of Capital Assets	135	0	4	0	7	0	567	117	1,659	104
Transfers In	38,880	18,443	18,792	29,349	20,725	15,780	17,659	31,582	14,420	16,428
Transfers Out	(38,649)	(18,015)	(18,416)	(28,775)	(20,373)	(15,492)	(17,607)	(31,982)	(14,077)	(16,932)
Other Adjustments	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources & Uses	\$18,789	\$428	\$380	\$41,120	\$3,583	\$856	\$1,111	\$15,301	\$2,002	(\$303)
Special Items										
Payment of Assumed Debt	0	0	0	(54,103)	0	0	0	0	0	0
Special Item-Sales of Pledged Assets	0	0	0	26,595	5,468	5,459	3,688	121	0	0
Total Special Items	0	0	0	(27,508)	5,468	5,459	3,688	121	0	0
Net Change in Fund Balance	\$8,146	\$259	(\$10,103)	(\$9,775)	\$2,971	\$1,268	\$6,372	\$5,485	\$10,521	\$6,550
Debt Service as a Percentage of Non-capital Expenditures										
	7.3%	6.2%	6.1%	11.9%	8.2%	9.2%	8.1%	14.1%	5.6%	5.3%

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		
2006	\$ 22,686,482	\$ 25,235,241	\$ 356,620	\$ 356,620	\$ 23,043,102	\$ 25,591,861	90.1%	2.60
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%	2.08
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
2012	\$ 26,438,990	\$ 29,773,637	\$ 412,734	\$ 464,790	\$ 26,851,724	\$ 30,238,427	88.8%	2.65
2013	\$ 25,423,782	\$ 27,604,640	\$ 394,485	\$ 428,322	\$ 25,818,267	\$ 28,032,962	92.1%	2.65
2014	\$ 25,194,072	\$ 26,586,892	\$ 406,644	\$ 446,861	\$ 25,600,716	\$ 28,132,655	91.0%	2.90
2015	\$ 26,394,721	\$ 28,049,650	\$ 399,946	\$ 425,022	\$ 26,794,667	\$ 28,474,673	94.1%	2.83

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*	
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
2012	1.13	1.52	2.65	6.19	1.82	0.53	1.95	0.37	0.08	1.59	15.18
2013	1.20	1.61	2.81	6.69	1.85	0.30	2.01	0.40	0.09	0.91	15.06
2014	1.24	1.66	2.90	6.76	1.87	0.32	2.05	0.40	0.09	1.08	15.47
2015	1.20	1.63	2.83	6.47	1.90	0.31	1.98	0.39	0.08	0.91	14.87

Source: Kitsap County Assessor

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

KITSAP COUNTY, WASHINGTON

Table 7

Principal Property Taxpayers

December 31, 2015

Reported in Thousands

Name	2015			2006		
	Assessed Value	Rank	Percent of County Assessed Value**	Assessed Value	Rank	Percent of County Assessed Value**
Puget Sound Energy	192,018	1	0.707%	120,955	1	0.519%
PPR Kitsap Mall LLC	78,913	2	0.291%	84,251	2	0.361%
Qwest Corporation	52,053	3	0.192%	45,927	3	0.197%
Walmart	46,812	4	0.172%	18,713	10	0.080%
Fred Meyer Stores Inc	37,212	5	0.137%	14,742	14	0.063%
PK 1 Silverdale Shopping Center LLC	30,996	6	0.114%	26,842	5	0.115%
United Telephone Co of the NW	29,736	7	0.109%	23,256	7	0.100%
Fairgrounds Road LLC	29,308	8	0.108%	23,753	6	0.102%
SEA 1800 Sydney Avenue LP	23,500	9	0.087%			
Kitsap Credit Union	22,148	10	0.082%	11,967	20	0.051%
NA Mariners Glen 68 LP	21,660	11	0.080%			
Cascade Natural Gas Corp	21,591	12	0.079%	22,717	8	0.097%
MUFG Union Bank Na	21,355	13	0.079%			
Onl Ida Seven Stones LLC	21,241	14	0.078%			
Bethel GRF2 LLC	20,545	15	0.076%			
Tahoe Lane Apartments LLC	20,201	16	0.074%			
Gemini Wellington Fee Owner LLC	19,987	17	0.074%			
ABS WA O LLC	19,483	18	0.072%			
Gemini Ridgetop Fee Owner LLC	18,122	19	0.067%			
FW Outlook Apartments LLC	17,722	20	0.065%	14,202	15	0.061%
Olhava Associates LP				41,528	4	0.178%
Poulsbo Retirement Center				18,866	9	0.081%
Pnw Island Village LLC				17,096	11	0.073%
Mentor J P				15,509	12	0.067%
High School Rd LLC				14,753	13	0.063%
Laurelhurst Apartments Co				12,981	16	0.056%
Quail Hollow Assoc/Greystone Serv Corp				12,959	17	0.056%
JC Penney Corporation 2353				12,159	18	0.052%
Winslow Cohousing Group				12,024	19	0.052%
Assessed Value **	27,160	2015		23,320	2006	

Source: Kitsap County Assessor

KITSAP COUNTY, WASHINGTON

Table 8

Property Tax Levies and Collections* Last Ten Fiscal Years

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
2006	48,300,730	(100,746)	48,199,984	46,994,481	97.30%	1,149,469	48,143,950	99.88%	56,034	0.12%
2007	50,348,481	513,194	50,861,675	49,536,310	98.39%	1,282,403	50,818,713	99.92%	42,962	0.08%
2008	52,321,921	20,849	52,342,770	50,776,187	97.05%	1,520,059	52,296,246	99.91%	46,524	0.09%
2009	53,644,646	(59,988)	53,584,658	51,777,046	96.52%	1,748,498	53,525,544	99.89%	59,114	0.11%
2010	54,581,251	(150,790)	54,430,461	52,778,658	96.70%	1,599,087	54,377,745	99.90%	52,716	0.10%
2011	55,458,279	(226,154)	55,232,125	53,687,415	96.81%	1,487,917	55,175,332	99.90%	56,793	0.10%
2012	56,410,557	(192,369)	56,218,188	54,763,640	97.08%	1,367,486	56,131,126	99.85%	87,062	0.15%
2013	57,248,798	(80,985)	57,167,813	55,825,744	97.51%	1,100,618	56,926,362	99.58%	241,451	0.42%
2014	58,327,285	(50,226)	58,277,059	57,263,948	98.18%	562,946	57,826,894	99.23%	450,165	0.77%
2015	59,452,629	(35,778)	59,416,851	58,546,937	98.48%	-	58,546,937	98.54%	869,914	1.46%

Source: Kitsap County Treasurer

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

(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. Does not include state school.

* 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	Other Debt (2)	Sewer Bonds	General Obligation Bonds	Other Debt (2)			
2006	\$ 114,344	\$ 65	\$ 6,240	\$ 20,715	\$ 331	\$ 12,092	153,844	1.651%	\$ 663
2007	\$ 108,789	\$ 45	\$ 6,036	\$ 19,150	\$ 221	\$ 11,476	145,717	1.452%	\$ 616
2008	\$ 102,866	\$ 5	\$ 5,829	\$ 17,520	\$ 114	\$ 10,854	137,188	1.304%	\$ 575
2009	\$ 100,335	\$ 0	\$ 31,438	\$ 15,825	\$ 0	\$ 10,225	157,822	1.510%	\$ 640
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	1.701%	\$ 734
2012	\$ 84,644	\$ 0	\$ 22,489	\$ 48,650	\$ 0	\$ 11,484	167,267	1.543%	\$ 678
2013	\$ 98,890	\$ 0	\$ 2,937	\$ 46,595	\$ 0	\$ 12,019	160,441	1.387%	\$ 613
2014	\$ 93,465	\$ 0	\$ 2,734	\$ 44,440	\$ 0	\$ 11,329	151,968	1.284%	\$ 598
2015	\$ 86,085	\$ 0	\$ 2,525	\$ 59,540	\$ 0	\$ 10,398	158,547	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)
2006	114,675	2,972	111,703	0.57%	459
2007	109,010	1,686	107,324	0.42%	438
2008	102,980	1,414	101,566	0.32%	412
2009	100,335	12,276	88,059	0.24%	356
2010	97,862	11,540	86,322	0.23%	344
2011	91,962	10,879	81,083	0.23%	319
2012	84,644	10,291	74,353	0.23%	293
2013	98,890	9,712	89,178	0.29%	350
2014	93,465	9,122	84,343	0.30%	330
2015	86,085	8,398	77,687	0.28%	301

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: Amounts 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, 2015

<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>\$ 88,609,676</u>	100%	<u>\$ 88,609,676</u>
<u>Overlapping debt:</u>			
Cities	\$ 60,639,000	100%	\$ 60,639,000
School Districts	\$ 115,020,606	100%	\$ 115,020,606
Park Districts	\$ 7,765,000	100%	\$ 7,765,000
Fire Districts	\$ 30,829,681	100%	\$ 30,829,681
Port Districts	\$ 7,213,634	100%	\$ 7,213,634
Utility Districts	<u>\$ 5,020,000</u>	100%	<u>\$ 5,020,000</u>
Total Overlapping	\$ 226,487,921		\$ 226,487,921
Total Direct & Overlapping	<u><u>\$ 315,097,597</u></u>		<u><u>\$ 315,097,597</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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt Limit	\$ 583,009	\$ 714,487	\$ 816,307	\$ 814,933	\$ 754,916	\$ 710,862	\$ 678,312	\$ 652,991	647,773	\$ 679,005
Total net debt applicable to limit	120,973	115,046	108,809	131,773	125,153	116,446	107,133	101,827	96,199	88,610
Legal debt margin	<u>\$ 462,036</u>	<u>\$ 599,441</u>	<u>\$ 707,498</u>	<u>\$ 683,160</u>	<u>\$ 629,763</u>	<u>\$ 594,416</u>	<u>\$ 571,179</u>	<u>\$ 551,163</u>	<u>\$ 551,574</u>	<u>\$ 590,396</u>
Total net debt applicable to the limit as a percentage of debt limit	20.75%	16.10%	13.33%	16.17%	16.58%	16.38%	15.79%	15.59%	14.85%	13.05%

Legal Debt Margin Calculation for Fiscal Year 2015

Assessed value	\$ 27,160,214
Total assessed value	\$ 27,160,214
Debt limit (2.5% of total assessed value)	679,005
Debt applicable to limit:	
General Obligation bonds	86,085
Other debt	<u>2,525</u>
Total net debt applicable to limit	<u>88,610</u>
Legal debt margin	<u>\$ 590,396</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
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	16,123,263	9,370,873	6,752,390	1,915,000	2,103,593	4,018,593	1.68	0	0	0	0	N/A
2012	16,410,931	10,228,273	6,182,658	1,970,000	2,163,577	4,133,577	1.50	0	0	0	0	N/A
2013	17,660,732	11,089,471	6,571,261	2,055,000	2,159,958	4,214,958	1.56	0	0	0	0	N/A
2014	20,088,432	10,000,593	10,087,839	2,155,000	2,048,381	4,203,381	2.40	0	0	0	0	N/A
2015	20,892,496	9,456,432	11,436,064	2,260,000	2,278,469	4,538,469	2.52	0	0	0	0	N/A

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

(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)
2006	243,400	9,320	40,142	45,964	4.6
2007	244,800	10,038	42,452	42,926	4.4
2008	246,800	10,518	44,046	40,463	5.0
2009	247,600	10,454	42,406	40,678	7.7
2010	251,133	10,649	42,314	39,280	8.2
2011	* 253,900	10,377	43,117	39,642	7.9
2012	* 254,500	10,842	43,956	38,888	7.4
2013	* 254,000	11,564	44,215	38,411	6.8
2014	* 255,900	11,838	46,573	38,255	6.6
2015	* 258,200	N/A	N/A	37,942	N/A

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) Washington Office of Superintendent of Public Instruction and Private School Review
- (5) Washington Employment Security Department//LMEA; US Bureau of Labor Statistics, Local Area Unemployment Statistics

* Estimate

KITSAP COUNTY, WASHINGTON

Table 15

Principal Employers Current year and Ten Years Ago

EMPLOYER	2014*			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
(1) Naval Base Kitsap	30,784	1	39.26%	27,054	1	38.19%
Harrison Hospital	2,442	2	3.11%	1,235	3	1.74%
Washington State Government	1,746	3	2.23%			
Central Kitsap School District	1,469	4	1.87%	1,674	2	2.36%
Olympic College	1,206	5	1.54%	972	6	1.37%
South Kitsap School District	1,176	6	1.50%	1,211	4	1.71%
Kitsap County	1,126	7	1.44%	1,194	5	1.69%
North Kitsap School District	844	8	1.08%	956	7	1.35%
Port Madisdon Enterprises	752	9	0.96%			
Bremerton School District	663	10	0.85%			
Martha & Mary Health Services	599	11	0.76%			
IAP World Services Inc.				870	8	1.23%
Tele Tech				699	9	0.99%
Safeway				683	10	0.96%
Total	42,807		54.59%	36,548		51.59%
Total non-farm employment	78,420			70,838		

*2014 and 2005 information is presented in this table because 2015 information is not currently available.

Sources:

Kitsap Regional Economic Development Alliance
The US Census Bureau

(1) "Naval Base Kitsap" is the total of all military bases in Kitsap County and includes military and civilian employees

KITSAP COUNTY, WASHINGTON

Table 16

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

	2006	2007	2008	2009	2010	2011 (1)	2012	2013	2014	2015
Governmental Activities:										
General Government										
Administrative Services	10	10	11	10	11	11	9	10	11	11
Assessor	33	33	32	32	32	23	23	22	22	22
Auditor	35	37	37	39	39	29	29	28	28	28
Commissioners	12	12	12	12	15	10	10	11	12	12
ER&R	16	15	16	16	15	16	16	16	16	16
Facilities Maintenance		28	29	29	29	21	21	11	11	11
Information Services	28	30	29	33	33	33	35	41	41	42
Personnel	16	17	16	15	15	13	12	13	13	15
Purchasing	3	3	3	4	4	2	2	1	2	1
Self insurance	3	3	3	3	3	3	1	2	2	2
Treasurer	13	13	13	13	13	11	11	11	11	12
Workers Compensation	5	2	2	2	2	3	2	2	2	1
Total General Government	175	203	203	208	211	175	171	168	171	174
Judicial Services:										
Public Safety	190	198	195	199	204	174	172	173	178	183
Physical Environment	417	444	456	460	461	406	393	394	398	400
Transportation	4	3	3	3	3	3	3	3	3	3
Health & Human Services	139	141	140	141	140	146	142	137	140	140
Economic Environment	84	81	87	88	88	83	84	80	81	78
Culture and Recreation	84	90	92	90	90	47	48	52	57	63
Total Governmental	58	55	35	36	34	30	31	33	34	36
Total Governmental	976	1012	1008	1017	1020	889	873	872	891	903
Business Type Activities:										
Solid Waste	22	22	22	25	25	25	25	26	26	24
Sewer Utility	58	63	63	62	61	64	64	66	66	65
Surface Water	28	30	29	12	30	30	30	30	32	33
Total Business Type Activities	108	115	115	99	116	119	119	122	124	122
Total Government	1258	1330	1326	1324	1347	1183	1163	1162	1186	1199

Source: Kitsap County Budget Book Appendix E.

(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 2012.

KITSAP COUNTY, WASHINGTON

Table 17

Operation Indicators by Function/ Program Last Ten Fiscal Years

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Judicial Services										
Prosecutor										
Total Criminal Referrals	12,509	12,446	11,802	13,424	11,348	15,459	14,309	13,743	12,211	N/A
Public Safety										
Sheriffs										
Complaint Reports	16,965	16,840	16,631	14,859	14,376	14,553	14,238	13,670	13,479	12,607
Jail										
Bookings	9,458	10,866	10,204	10,180	9,835	9,359	9,031	8,813	8,606	8,130
Average Daily Jail Population	404	488	408	376	436	461	396	450	448	387
Cencom										
Emergency Calls Answered	287,983	221,651	155,904	157,027	159,937	157,381	166,809	165,860	178,860	180,824
Incidents Dispatched	248,113	242,855	239,995	238,097	244,984	247,602	283,861	241,623	250,623	306,353
Transportation										
Roads										
Sealcoating (center In. miles)	18.11	19.39	0	0	17.17	0.00	12.54	14.62	14.64	17.34
Maintenance Overlays (center In. miles)	23.05	20.52	15.99	16.09	18.37	44.82	17.01	18.33	28.89	33.38
Business Type Activities										
Sewer Utility										
Total Treated Sewage (gallons) (1)	1,722,543	1,536,700	1,530,734	1,470,900	1,620,600	1,526,400	1,461,400	1,352,000	1,500,000	1,439
Sewer Permits Issued	103	84	162	120	68	131	112	171	77	51
Surface and Storm Water Management										
Catch Basins Maintained	10,912	7,560	11,000	11,015	7,196	6,081	7,566	6,196	7,566	10,799
Number of Request for Action	27	22	136	93	131	117	203	131	122	173
Solid Waste										
Tons of Garbage Disposed	215,909	217,824	196,439	182,299	181,156	178,024	176,398	178,081	187,914	193,432
Tons of Recyclables Collected	36,302	36,702	36,294	37,254	36,383	36,592	36,730	31,053	30,649	36,572

Sources: Various County Departments

Note: Some indicators are not available for government functions.

(1) Reported in thousands

KITSAP COUNTY, WASHINGTON

Table 18

Capital Asset Statistics by Function Last Ten Fiscal Years

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Judicial Services (1)										
Superior Court Rooms	9	9	9	8	8	8	8	8	8	8
District Court Rooms	5	5	5	4	4	4	4	4	4	4
Public Safety										
Sheriffs										
Stations	3	3	3	3	3	3	3	3	3	3
Jail										
Beds (2)	568	587	587	587	587	587	587	587	587	587
Juvenile Detention Center										
Beds	65	103	103	103	103	103	103	103	103	103
Cencom										
Buildings	1	1	1	1	1	1	1	1	1	1
Broadcast Towers	6	6	5	5	5	8	9	8	9	73
Transportation										
Roads										
Miles of Roads Maintained	933	939	930	914	923	921	904	915	915	907
Traffic Signals	37	41	43	44	44	41	44	45	46	44
Street Lights	476	496	496	545	545	545	554	772	777	777
Culture and Recreation										
Parks										
Developed parks	75	77	78	78	81	79	79	75	79	72
Parks acreage	5,693	5,800	5,694	5,800	6,119	6,344	6,344	6,340	7,000	7,399
Business Type Activities										
Sewer Utility										
Treatment Plants	4	4	4	4	4	4	4	4	4	4
Pump Stations	65	65	67	64	64	64	64	64	64	58
Surface and Storm Water Management										
Number of Retention Facilities (Ponds)	551	551	551	551	551	413	459	459	460	460
Solid Waste										
Transfer Stations	4	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