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## STATISTICAL SECTION

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# KITSAP COUNTY, WASHINGTON

Table 1

## Net Position by Component Last Ten Fiscal Years

(amounts expressed in thousands)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Governmental activities</b>										
Invested in capital assets, net of related debt	\$ 320,024	\$ 319,470	\$ 327,899	\$ 336,650	\$ 337,423	\$ 329,346	\$ 330,249	\$ 325,882	\$ 319,654	\$ 320,748
Restricted	10,731	21,200	16,531	13,837	21,404	18,758	15,984	13,681	13,022	13,981
Unrestricted	75,333	69,801	75,427	70,512	44,582	50,676	52,207	53,902	86,958	97,403
<b>Total governmental activities net position</b>	<b>\$ 406,088</b>	<b>\$ 410,471</b>	<b>\$ 419,857</b>	<b>\$ 420,999</b>	<b>\$ 403,409</b>	<b>\$ 398,780</b>	<b>\$ 398,440</b>	<b>\$ 393,465</b>	<b>\$ 419,634</b>	<b>\$ 432,132</b>
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	\$ 29,942	\$ 41,407	\$ 42,020	\$ 42,903	\$ 47,506	\$ 53,159	\$ 53,847	\$ 53,332	\$ 61,483	\$ 80,135
Restricted	25,708	14,096	11,801	44	44	3,449	3,342	3,342	3,342	4,441
Unrestricted	42,497	45,940	51,476	67,114	67,734	60,168	60,238	62,209	54,738	41,054
<b>Total business-type activities net position</b>	<b>\$ 98,147</b>	<b>\$ 101,443</b>	<b>\$ 105,297</b>	<b>\$ 110,061</b>	<b>\$ 115,284</b>	<b>\$ 116,776</b>	<b>\$ 117,427</b>	<b>\$ 118,883</b>	<b>\$ 119,563</b>	<b>\$ 125,630</b>
<b>Primary government</b>										
Net investment in capital assets	\$ 349,966	\$ 360,878	\$ 369,919	\$ 379,553	\$ 384,929	\$ 382,505	\$ 384,095	\$ 379,215	\$ 381,137	\$ 400,883
Restricted	36,439	35,296	28,332	13,881	21,448	22,207	19,326	17,023	16,375	18,421
Unrestricted	117,830	115,741	126,903	137,626	112,316	110,844	112,446	116,111	141,685	138,458
<b>Total primary government net position</b>	<b>\$ 504,235</b>	<b>\$ 511,915</b>	<b>\$ 525,154</b>	<b>\$ 531,060</b>	<b>\$ 518,693</b>	<b>\$ 515,556</b>	<b>\$ 515,867</b>	<b>\$ 512,349</b>	<b>\$ 539,197</b>	<b>\$ 557,763</b>

# KITSAP COUNTY, WASHINGTON

Table 2

## Change in Net Position Last Ten Fiscal Years

(amounts expressed in thousands)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Expenses</b>										
Governmental Activities:										
General Government	\$19,134	\$22,847	\$23,571	\$26,687	\$27,213	\$27,402	\$25,549	\$24,934	\$19,290	\$25,090
Judicial Services	13,661	13,801	14,388	14,611	14,577	13,506	13,872	13,331	13,954	14,063
Public Safety	41,094	45,588	50,515	51,517	51,901	50,796	49,375	49,145	49,931	50,590
Physical Environment	1,509	2,613	4,956	3,982	4,198	4,588	3,044	3,288	3,342	3,493
Transportation	35,615	37,956	37,485	37,460	37,761	36,831	37,020	38,056	37,842	38,456
Health & Human Services	34,968	34,837	40,585	44,876	47,931	46,998	43,615	43,974	43,858	49,067
Economic Environment	8,126	9,041	8,276	8,752	7,639	7,698	6,523	6,747	6,459	7,004
Culture & Recreation	7,206	9,031	8,075	7,293	6,885	6,436	6,766	6,908	6,494	6,628
Interest on Long-Term Debt	4,642	5,105	5,563	5,444	5,367	6,445	5,599	5,399	4,715	4,359
Total Governmental	<u>\$165,955</u>	<u>\$180,819</u>	<u>\$193,414</u>	<u>\$200,621</u>	<u>\$203,472</u>	<u>\$200,700</u>	<u>\$191,363</u>	<u>\$191,782</u>	<u>\$185,885</u>	<u>\$198,752</u>
Business Type Activities										
Solid Waste	12,737	14,029	16,627	14,033	13,780	13,823	14,373	13,637	13,749	14,259
Sewer Utility	12,426	14,169	14,198	14,886	14,026	14,545	15,763	16,613	17,805	16,986
Surface Water	4,627	4,580	4,710	4,813	5,505	6,150	7,055	7,388	7,918	8,060
Golf	8	8	7	27	416	0	0	0	0	0
Total Business Type Activities	<u>\$29,798</u>	<u>\$32,786</u>	<u>\$35,542</u>	<u>\$33,759</u>	<u>\$33,727</u>	<u>\$34,518</u>	<u>\$37,191</u>	<u>\$37,638</u>	<u>\$39,472</u>	<u>\$39,306</u>
Total Primary Government Expenses	<u>\$195,753</u>	<u>\$213,605</u>	<u>\$228,956</u>	<u>\$234,380</u>	<u>\$237,199</u>	<u>\$235,218</u>	<u>\$228,554</u>	<u>\$229,420</u>	<u>\$225,357</u>	<u>\$238,058</u>
<b>Program Revenues</b>										
Governmental Activities										
Charges for Services										
General Government	\$6,932	\$7,167	\$8,734	\$8,833	\$10,327	\$10,581	\$8,502	\$8,639	\$9,077	\$8,743
Judicial Services	3,695	4,277	4,617	4,650	4,486	4,414	4,804	5,007	5,255	4,974
Public Safety	788	829	1,466	929	1,269	1,289	1,033	1,053	868	693
Physical Environment	1,453	1,631	677	5,781	4,068	4,094	3,850	4,224	4,361	4,844
Transportation	1,126	1,186	2,268	2,840	2,462	2,468	3,445	3,012	2,401	2,448
Health & Human Services	303	279	380	292	219	203	199	182	195	167
Economic Environment	4,421	4,349	5,330	56	86	79	75	91	100	78
Culture and Recreation	943	1,125	997	939	1,117	1,006	1,055	1,449	1,124	1,076
Operating Grants	58,557	59,209	69,473	72,120	71,831	72,055	67,947	66,458	66,651	78,453
Capital Grants and Contributions	3,191	4,253	3,540	3,799	4,053	1,662	3,265	2,556	3,035	1,463
Total Governmental Activities	<u>\$81,409</u>	<u>\$84,305</u>	<u>\$97,482</u>	<u>\$100,239</u>	<u>\$99,918</u>	<u>\$97,851</u>	<u>\$94,175</u>	<u>\$92,671</u>	<u>\$93,067</u>	<u>\$102,939</u>
Program Revenues										

# KITSAP COUNTY, WASHINGTON

Table 2

## Change in Net Position Last Ten Fiscal Years

(amounts expressed in thousands)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Business Type Activities</b>										
Charges for Services										
Solid Waste	\$13,983	\$14,902	\$15,083	\$13,621	\$12,665	\$12,407	\$12,290	\$12,163	\$12,632	\$13,777
Sewer Utility	13,496	12,826	13,191	14,817	14,398	14,325	15,809	16,029	17,391	19,878
Surface Water	4,714	5,333	6,167	6,916	7,347	7,493	7,397	7,394	7,689	8,311
Golf			0	0	0	0	0	0	0	0
Operating Grants			0	0	0	608	1,037	998	1,161	2,265
Capital Grants and contributions		562	1,824	831	3,117	742	784	1,925	1,186	903
<b>Total business-type activities</b>	<b>\$32,193</b>	<b>\$33,623</b>	<b>\$36,265</b>	<b>\$36,185</b>	<b>\$37,527</b>	<b>\$35,575</b>	<b>\$37,317</b>	<b>\$38,509</b>	<b>\$40,059</b>	<b>\$45,134</b>
program revenues										
<b>Total Primary Government</b>	<b>\$113,602</b>	<b>\$117,928</b>	<b>\$133,747</b>	<b>\$136,424</b>	<b>\$137,445</b>	<b>\$133,426</b>	<b>\$131,492</b>	<b>\$131,180</b>	<b>\$133,126</b>	<b>\$148,074</b>
Program Revenues										
Net (Expense)/ Revenue										
Governmental Activities	(84,546)	(96,514)	(95,932)	(100,382)	(103,554)	(102,849)	(97,188)	(99,111)	(92,818)	(95,813)
Business-type activities	2,395	837	723	2,426	3,800	1,057	126	871	587	5,828
<b>Total Primary Government Net Expense</b>	<b>(\$82,151)</b>	<b>(\$95,677)</b>	<b>(\$95,209)</b>	<b>(\$97,956)</b>	<b>(\$99,754)</b>	<b>(\$101,792)</b>	<b>(\$97,062)</b>	<b>(\$98,240)</b>	<b>(\$92,231)</b>	<b>(\$89,985)</b>

## General Revenues and Other Changes in Net Position

Governmental activities

Taxes										
Property taxes, levied for general purposes	\$46,589	\$46,694	\$50,637	\$51,816	\$52,821	\$54,472	\$55,249	\$56,249	\$57,360	\$58,720
Property taxes, levied for debt service	0	0	0	0	0	0	0	0	0	0
Sales & use taxes	29,354	31,354	32,270	29,642	27,339	26,498	26,995	27,008	27,667	32,383
Fines & forfeits								0	0	0
Other taxes	13,139	14,537	11,440	9,774	9,288	10,139	9,989	11,062	12,288	11,958
Investment earnings	3,706	5,163	6,440	4,739	3,064	2,183	1,704	1,683	1,512	1,541
Miscellaneous	2,634	2,849	4,147	5,087	5,133	4,763	3,772	3,428	3,357	3,741
Special item - gain(loss) on assumption of del	108	0	0	0	(10,330)	0	0	(2,578)	(1,181)	0
Extraordinary item - gain(loss) on annexation	0	0	0	0	(2,168)	(216)	0	(1,081)	0	0
Special item - gain - Housing Kitsap receivabl	0	0	0	0	0	0	0	0	16,090	0
Special item - loss on demolition of building	0	0	0	0	0	0	(1,195)	(1,977)	0	0
Transfers	478	300	383	538	542	382	334	349	350	378
<b>Total Governmental activities</b>	<b>\$96,008</b>	<b>\$100,897</b>	<b>\$105,317</b>	<b>\$101,596</b>	<b>\$85,689</b>	<b>\$98,221</b>	<b>\$96,848</b>	<b>\$94,143</b>	<b>\$117,443</b>	<b>\$108,722</b>
Business-type activities										
Investment earnings	\$1,920	\$2,830	\$3,042	\$2,034	\$1,189	\$816	\$859	\$649	\$442	\$346
Miscellaneous	42	105	471	842	776	0	0	0	0	0
Special item - gain(loss) on sale of capital ass	195	0	0	0	0	0	0	0	0	0
Transfers	(478)	(299)	(383)	(538)	(542)	(382)	(334)	(349)	(350)	(378)
<b>Total business-type activities</b>	<b>\$1,679</b>	<b>\$2,636</b>	<b>\$3,130</b>	<b>\$2,338</b>	<b>\$1,423</b>	<b>\$434</b>	<b>\$525</b>	<b>\$300</b>	<b>\$92</b>	<b>(\$32)</b>
<b>Total Primary Government</b>	<b>\$97,687</b>	<b>\$103,533</b>	<b>\$108,447</b>	<b>\$103,934</b>	<b>\$87,112</b>	<b>\$98,655</b>	<b>\$97,373</b>	<b>\$94,443</b>	<b>\$117,535</b>	<b>\$108,690</b>

## Change in Net Position

Governmental activities	11,462	4,383	9,385	1,214	(17,865)	(4,628)	(340)	(4,968)	24,625	12,909
Business Type activities	4,074	3,473	3,853	4,764	5,223	1,491	651	1,171	679	5,797
<b>Total Primary Government</b>	<b>\$15,536</b>	<b>\$7,856</b>	<b>\$13,238</b>	<b>\$5,978</b>	<b>(\$12,642)</b>	<b>(\$3,137)</b>	<b>\$311</b>	<b>(\$3,797)</b>	<b>\$25,304</b>	<b>\$18,705</b>

# KITSAP COUNTY, WASHINGTON

Table 3

## Fund Balances of Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2005	2006	2007	2008	2009 (1)	2010	2011 (2)	2012	2013	2014
<b>General Fund (Per GASB 54) (2)</b>										
Nonspendable	-	-	-	-	-	-	\$440	\$443	\$418	\$387
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	13,233	18,018	18,395	20,589
<b>General Fund (Prior to GASB 54) (2)</b>										
Reserved	\$11,577	\$11,577	\$11,577	\$11,197	\$462	\$451	-	-	-	-
Unreserved	12,125	9,031	9,313	6,581	5,111	7,900	-	-	-	-
<b>Total General Fund</b>	<b>\$23,702</b>	<b>\$20,608</b>	<b>\$20,890</b>	<b>\$17,778</b>	<b>\$5,573</b>	<b>\$8,351</b>	<b>\$13,673</b>	<b>\$18,461</b>	<b>\$18,813</b>	<b>\$20,976</b>
<b>All Other Governmental Funds (Per GASB 54) (2)</b>										
Nonspendable	-	-	-	-	-	-	\$9,785	\$9,260	\$8,710	\$8,150
Restricted	-	-	-	-	-	-	55,836	26,728	29,646	35,920
Committed	-	-	-	-	-	-	1,535	32,334	35,309	37,410
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(413)	-	(268)	(136)
<b>All Other Governmental Funds (Prior to GASB 54) (2)</b>										
Reserved	\$0	\$0	\$0	\$2,267	\$2,713	\$2,042	-	-	-	-
Unreserved, reported in:										
Special Revenue Funds	53,012	53,783	58,430	51,796	46,522	49,966	-	-	-	-
Debt Service Funds	3,824	3,377	1,777	1,506	12,319	11,716	-	-	-	-
Capital Projects Funds	6,906	17,823	14,754	12,331	9,052	7,074	-	-	-	-
<b>Total all other Governmental Funds</b>	<b>\$63,742</b>	<b>\$74,983</b>	<b>\$74,961</b>	<b>\$67,900</b>	<b>\$70,606</b>	<b>\$70,798</b>	<b>\$66,743</b>	<b>\$68,322</b>	<b>\$73,397</b>	<b>\$81,345</b>

(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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Revenues</b>										
Property Taxes	\$46,589	\$46,695	\$50,638	\$51,816	\$52,821	\$54,472	\$55,249	\$56,249	\$57,360	\$58,720
Retail Sales & Use Taxes	29,354	31,354	32,270	29,641	27,339	26,498	26,995	27,008	27,667	32,383
Other Taxes	13,139	14,537	11,439	9,774	9,288	10,139	9,989	11,062	12,288	11,958
Licenses and Permits	3,435	3,308	3,286	2,637	1,847	2,597	2,415	2,782	2,917	3,315
Intergovernmental	61,748	63,462	73,003	75,919	75,884	73,717	71,212	68,703	69,686	79,916
Charges for Services	13,587	14,472	15,185	15,824	15,894	15,463	14,066	14,605	14,568	14,370
Fines & Forfeits	2,639	3,063	3,523	2,998	2,719	2,452	2,820	3,105	2,660	2,541
Investment Earnings	3,706	5,163	6,449	4,739	3,064	2,183	1,704	1,682	1,512	1,541
Miscellaneous	2,634	2,714	4,077	5,028	4,669	4,724	3,749	3,415	3,343	4,005
Total Revenues	<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>	<u>\$188,611</u>	<u>\$192,001</u>	<u>\$208,750</u>
<b>Expenditures</b>										
Current:										
General Government	\$23,456	\$25,770	\$26,840	\$28,817	\$27,540	\$ 27,173	\$24,376	\$25,254	\$25,000	\$27,248
Judicial Services	13,611	13,769	14,367	14,592	14,556	13,486	13,854	13,312	13,938	14,045
Public Safety	38,193	42,394	45,790	47,059	47,703	45,942	45,071	44,512	45,200	46,318
Physical Environment	1,509	2,613	4,956	3,982	4,198	4,588	3,044	3,289	3,342	3,493
Transportation	20,537	23,502	22,124	23,404	23,249	23,744	24,208	25,215	25,193	25,937
Health & Human Services	34,810	34,683	40,433	44,725	47,780	46,854	43,475	43,834	43,718	48,928
Economic Environment	8,104	9,025	8,260	8,737	7,624	7,684	6,518	6,743	6,455	7,000
Culture and Recreation	6,221	7,952	6,944	6,053	5,482	5,165	5,479	5,595	5,266	5,447
Debt Service										
Principal	7,504	7,165	5,744	6,129	17,438	9,692	11,567	9,803	23,057	6,189
Interest and Other Charges	4,642	5,350	5,567	5,444	6,664	5,959	5,275	5,075	4,553	4,359
Capital Outlay	30,041	23,188	19,014	19,917	14,678	8,038	10,379	4,406	6,216	11,267
Total Expenditures	<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>	<u>\$ 187,038</u>	<u>\$ 201,938</u>	<u>\$ 200,231</u>
Excess (Deficiency) of Revenues Over Expenditures	<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>	<u>\$1,573</u>	<u>(\$9,937)</u>	<u>\$8,518</u>

# KITSAP COUNTY, WASHINGTON

Table 4

## Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Other Financing Sources (Uses):</b>										
Proceeds from BANS	\$0	\$0	\$0	\$0	\$40,546	\$876	\$640	\$492	\$220	\$0
Refunding Bonds Issued	20,226	18,085	0	0	0	9,416	20,422	0	53,278	0
Premiums on Bonds	0	338	0	0	0	73	869	0	0	0
Capital-Related Debt Issued	0	0	0	0	0	0	0	0	0	0
Payment to Bond Refunding Escrow Agent	(20,507)	0	0	0	0	(7,141)	(21,363)	0	(37,914)	0
Sale of Capital Assets	108	135	0	4	0	7	0	567	117	1,659
Transfers In	25,391	38,880	18,443	18,792	29,349	20,725	15,780	17,659	31,582	14,420
Transfers Out	(24,974)	(38,649)	(18,015)	(18,416)	(28,775)	(20,373)	(15,492)	(17,607)	(31,982)	(14,077)
Other Adjustments	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources & Uses	\$244	\$18,789	\$428	\$380	\$41,120	\$3,583	\$856	\$1,111	\$15,301	\$2,002
<b>Special Items</b>										
Payment of Assumed Debt	0	0	0	0	(54,103)	0	0	0	0	0
Special Item-Sales of Pledged Assets	0	0	0	0	26,595	5,468	5,459	3,688	121	0
Total Special Items	0	0	0	0	(27,508)	5,468	5,459	3,688	121	0
Net Change in Fund Balance	(\$11,553)	\$8,146	\$259	(\$10,103)	(\$9,775)	\$2,971	\$1,268	\$6,372	\$5,485	\$10,521
Debt Service as a Percentage of Non-capital Expenditures										
	7.7%	7.3%	6.2%	6.1%	11.9%	8.2%	9.2%	8.1%	14.1%	5.6%



# 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		
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%	2.60
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	\$ 27,033,753	91.0%	2.90

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*	
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
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

Source: Kitsap County Assessor

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

# KITSAP COUNTY, WASHINGTON

Table 7

Principal Property Taxpayers  
December 31, 2014

Name	2014			2005		
	Assessed Value	Rank	Percent of County Assessed Value**	Assessed Value	Rank	Percent of County Assessed Value**
Puget Sound Energy	\$ 148,745	1	0.0006%	\$ 137,853	1	0.0007%
PPR Kitsap Mall LLC J325	78,921	2	0.0003%	86,835	2	0.0004%
Qwest Corporation	50,423	3	0.0002%			0.0000%
Walmart	47,093	4	0.0002%	16,464	13	0.0001%
Roundup Co. DBA Fred Meyer Inc	36,527	5	0.0001%	18,909	8	0.0001%
PK 1 Silverdale Shopping Center LLC	31,482	6	0.0001%			0.0000%
United Telephone Co of the NW	29,689	7	0.0001%			0.0000%
Fairgrounds Road LLC	27,714	8	0.0001%	23,753	7	0.0001%
ABS WA O LLC (Albertsons)	24,288	9	0.0001%			0.0000%
Bethel Garp LLC	24,043	10	0.0001%			0.0000%
Kitsap Credit Union	23,879	11	0.0001%			0.0000%
Olhava Associates LP	23,740	12	0.0001%	75,042	3	0.0004%
Cascade Natural Gas Corp	23,258	13	0.0001%	25,334	6	0.0001%
Sea 1800 Sydney Avenue LP	21,175	14	0.0001%			0.0000%
SK Santa Fe Ridge LLC et al	19,604	15	0.0001%	17,707	11	0.0001%
NA Mariners Glen 68 LP	19,494	16	0.0001%			0.0000%
ONL IDA Seven Stones LLC	19,134	17	0.0001%			0.0000%
Treetops Investors LLC	18,194	18	0.0001%			0.0000%
GFS Wellington LLC	18,037	19	0.0001%	16,329	14	0.0001%
Mentor J P	17,355	20	0.0001%	17,906	10	0.0001%
CT Operating Partnership LP				27,032	4	0.0001%
Sprint Corp United Tele NW				26,560	5	0.0001%
JC Penney Corporation 2353				18,465	9	0.0001%
Green Joshua Corp				17,096	12	0.0001%
Target Corp T0606				16,047	15	0.0001%
Fred Meyer Stores Inc				15,999	16	0.0001%
KNL Vision WA LLC				15,479	17	0.0001%
Tavitac Bethel LLC				15,469	18	0.0001%
FW Outlook Apartments LLC				14,202	19	0.0001%
GFS Ridgetop LLC				14,174	20	0.0001%
	\$ 702,795		0.0027%	\$ 616,655		0.0032%
Assessed Value	\$ 25,910,905	2014*		\$ 19,385,082	2005**	

\* 2013 Assessed Value for Taxes Payable in 2014

\*\* 2004 Assessed Value for Taxes Payable in 2005

# 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
2005	46,468,494	(187,886)	46,280,608	45,220,519	97.31%	972,192	46,192,711	99.81%	87,897	0.19%
2006	48,300,730	(100,746)	48,199,984	46,994,481	97.30%	1,149,441	48,143,922	99.88%	56,062	0.12%
2007	50,348,481	513,194	50,861,675	49,536,310	98.39%	1,282,081	50,818,391	99.91%	43,284	0.09%
2008	52,321,921	22,211	52,344,132	50,776,187	97.05%	1,519,496	52,295,683	99.91%	48,449	0.09%
2009	53,644,646	(58,244)	53,586,402	51,777,046	96.52%	1,748,059	53,525,105	99.89%	61,297	0.11%
2010	54,581,251	(150,148)	54,431,104	52,778,658	96.70%	1,597,435	54,376,093	99.90%	55,011	0.10%
2011	55,458,279	(225,664)	55,232,615	53,687,415	96.81%	1,472,850	55,160,265	99.87%	72,350	0.13%
2012	56,410,557	(188,276)	56,222,281	54,763,640	97.08%	1,090,669	55,854,309	99.35%	367,972	0.65%
2013	57,248,798	(75,447)	57,173,351	55,825,744	97.51%	819,319	56,645,063	99.08%	528,288	0.92%
2014	58,327,285	(38,156)	58,289,129	57,263,948	98.18%	-	57,263,948	98.24%	1,025,181	1.76%

Source: Kitsap County Treasurer

Notes:

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.

\* 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)			
2005	\$ 103,222	\$ 75	\$ 6,446	\$ 35,455	\$ 433	\$ 12,599	158,347	1.802%	\$ 695
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%	\$ 687
2013	\$ 98,890	\$ 0	\$ 2,937	\$ 46,595	\$ 0	\$ 12,019	160,441	1.387%	\$ 618
2014	\$ 93,465	\$ 0	\$ 2,734	\$ 44,440	\$ 0	\$ 11,329	151,968	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 (Bank of America/BAN was repaid in 2013);

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)
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%	344
2011	91,962	10,879	81,083	0.25%	319
2012	84,644	10,291	74,353	0.25%	293
2013	98,890	9,712	89,178	0.32%	350
2014	93,465	9,122	84,343	0.31%	330

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, 2014

<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	\$ 96,198,914	100%	\$ 96,198,914
<u>Overlapping debt:</u>			
Cities	\$ 60,919,000	100%	\$ 60,919,000
School Districts	\$ 130,028,848	100%	\$ 130,028,848
Park Districts	\$ 1,865,000	100%	\$ 1,865,000
Fire Districts	\$ 5,870,222	100%	\$ 5,870,222
Port Districts	\$ 7,346,404	100%	\$ 7,346,404
Utility Districts	\$ 5,570,000	100%	\$ 5,570,000
Total Overlapping	\$ 211,599,474		\$ 211,599,474
Total Direct & Overlapping	\$ 307,798,388		\$ 307,798,388

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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt Limit	\$ 484,627	\$ 583,009	\$ 714,487	\$ 816,307	\$ 814,933	\$ 754,916	\$ 710,862	\$ 678,312	\$ 652,991	\$ 647,773
Total net debt applicable to limit	110,218	120,973	115,046	108,809	131,773	125,153	116,446	107,133	101,827	96,199
Legal debt margin	<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>	<u>\$ 571,179</u>	<u>\$ 551,163</u>	<u>\$ 551,574</u>
Total net debt applicable to the limit as a percentage of debt limit	22.74%	20.75%	16.10%	13.33%	16.17%	16.58%	16.38%	15.79%	15.59%	14.85%

**Legal Debt Margin Calculation for Fiscal Year 2014**

Assessed value	\$ 25,910,905
Total assessed value	25,910,905
Debt limit (2.5% of total assessed value)	647,773
Debt applicable to limit:	
General Obligation bonds	93,465
Other debt	2,734
Total net debt applicable to limit	<u>96,199</u>
Legal debt margin	<u>\$ 551,574</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			Coverage
				Principal	Interest	Total			Principal	Interest	Total	
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	16,123,263	9,370,873	6,752,390	1,915,000	2,260,134	4,175,134	1.62	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

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

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Personal Income (millions of dollars) (2)</b>	<b>Per Capita Personal Income (3)</b>	<b>School Enrollment (4)</b>	<b>Unemployment Rate (5)</b>
2005	240,400	8,787	38,582	45,009	5.1
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	44,547	38,888	7.4
2013	* 254,000	11,564	44,533	38,411	6.8
2014	* 255,900	N/A	N/A	38,255	5.8

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

N/A - Data not available

# 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%
<b>Total</b>	<b>42,807</b>		<b>54.59%</b>	<b>36,548</b>		<b>51.59%</b>

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

	2005	2006	2007	2008	2009	2010	2011 (1)	2012	2013	2014
Governmental Activities:										
General Government										
Administrative Services	10	10	10	11	10	11	11	9	10	11
Assessor	33	33	33	32	32	32	23	23	22	22
Auditor	35	35	37	37	39	39	29	29	28	28
Commissioners	12	12	12	12	12	15	10	10	11	12
ER&R	16	16	15	16	16	15	16	16	16	16
Facilities Maintenance			28	29	29	29	21	21	11	11
Information Services	28	28	30	29	33	33	33	35	41	41
Personnel	16	16	17	16	15	15	13	12	13	13
Purchasing	3	3	3	3	4	4	2	2	1	2
Self insurance	3	3	3	3	3	3	3	1	2	2
Treasurer	13	13	13	13	13	13	11	11	11	11
Workers Compensation	5	5	2	2	2	2	3	2	2	2
Total General Government	174	175	203	203	208	211	175	171	168	171
Judicial Services:	190	190	198	195	199	204	174	172	173	178
Public Safety	416	417	444	456	460	461	406	393	394	398
Physical Environment	4	4	3	3	3	3	3	3	3	3
Transportation	139	139	141	140	141	140	146	142	137	140
Health & Human Services	84	84	81	87	88	88	83	84	80	81
Economic Environment	84	84	90	92	90	90	47	48	52	57
Culture and Recreation	58	58	55	35	36	34	30	31	33	34
Total Governmental	975	976	1012	1008	1017	1020	889	873	872	891
Business Type Activities:										
Solid Waste	21	22	22	22	25	25	25	25	26	26
Sewer Utility	58	58	63	63	62	61	64	64	66	66
Surface Water	28	28	30	29	12	30	30	30	30	32
Total Business Type Activities	107	108	115	115	99	116	119	119	122	124
Total Government	1256	1258	1330	1326	1324	1347	1183	1163	1162	1186

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Judicial Services										
Prosecutor										
Total Criminal Referrals	15,131	15,237	15,674	14,831	13,424	11,348	15,459	14,309	13,743	13,080
Public Safety										
Sheriffs										
Complaint Reports	16,033	16,965	16,840	16,631	14,859	14,376	14,553	14,238	13,670	13,479
Jail										
Bookings	8,675	9,458	10,866	10,204	10,180	9,835	9,359	9,031	8,813	8,606
Average Daily Jail Population	409	404	488	408	376	436	461	396	450	448
Cencom										
Emergency Calls Answered	279,405	287,983	221,651	155,904	157,027	159,937	157,381	166,809	165,860	178,860
Incidents Dispatched	240,721	248,113	242,855	239,995	238,097	244,984	247,602	283,861	241,623	250,623
Transportation										
Roads										
Sealcoating (center In. miles)	28.11	18.11	19.39	0	0	17.17	0.00	12.54	14.62	14.64
Maintenance Overlays (center In. miles)	18.48	23.05	20.52	15.99	16.09	18.37	44.82	17.01	18.33	28.89
Business Type Activities										
Sewer Utility										
Total Treated Sewage (gallons) (1)	1,481,965	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
Sewer Permits Issued	125	103	84	162	120	68	131	112	171	77
Surface and Storm Water Management										
Catch Basins Maintained	10,340	10,912	7,560	11,000	11,015	7,196	6,081	7,566	6,196	7,566
Number of Request for Action	35	27	22	136	93	131	117	203	131	122
Solid Waste										
Tons of Garbage Disposed	204,944	215,909	217,824	196,439	182,299	181,156	178,024	176,398	178,081	187,914
Tons of Recyclables Collected	36,289	36,302	36,702	36,294	37,254	36,383	36,592	36,730	31,053	30,649

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Judicial Services (1)										
Superior Court Rooms	9	9	9	9	8	8	8	8	8	8
District Court Rooms	5	5	5	5	4	4	4	4	4	4
Public Safety										
Sheriffs										
Stations	3	3	3	3	3	3	3	3	3	3
Jail										
Beds (2)	568	568	587	587	587	587	587	587	587	587
Juvenile Detention Center										
Beds	65	65	103	103	103	103	103	103	103	103
Cencom										
Buildings	1	1	1	1	1	1	1	1	1	1
Broadcast Towers	6	6	6	5	5	5	8	9	8	9
Transportation										
Roads										
Miles of Roads Maintained	929	933	939	930	914	923	921	904	915	915
Traffic Signals	35	37	41	43	44	44	41	44	45	46
Street Lights	476	476	496	496	545	545	545	554	772	777
Culture and Recreation										
Parks										
Developed parks	74	75	77	78	78	81	79	79	75	79
Parks acreage	5,643	5,693	5,800	5,694	5,800	6,119	6,344	6,344	6,340	7,000
Business Type Activities										
Sewer Utility										
Treatment Plants	4	4	4	4	4	4	4	4	4	4
Pump Stations	65	65	65	67	64	64	64	64	64	64
Surface and Storm Water Management										
Number of Retention Facilities (Ponds)	494	551	551	551	551	551	413	459	459	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