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## 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 information to help the reader assess the government's most significant local revenue source, 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. Nine years of financial data is presented rather than ten because conversion to GASB 34 made previous data incomparable.

# KITSAP COUNTY, WASHINGTON

Table 1

## Net Assets by Component Last Ten Fiscal Years

Reported in Thousands

	Fiscal Year									
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Governmental activities										
Invested in capital assets, net of related debt	\$ 14,132	\$ 286,289	\$ 292,949	\$ 298,895	\$ 320,024	\$ 319,470	\$ 327,899	\$ 336,650	\$ 337,423	\$ 329,346
Restricted	2,799	3,122	3,230	27,645	10,731	21,200	16,531	13,837	21,404	18,758
Unrestricted	107,262	81,622	89,586	67,286	75,333	69,801	73,133	70,512	44,582	50,676
Total governmental activities net assets	<u>\$ 124,193</u>	<u>\$ 371,033</u>	<u>\$ 385,765</u>	<u>\$ 393,826</u>	<u>\$ 406,088</u>	<u>\$ 410,471</u>	<u>\$ 417,563</u>	<u>\$ 420,999</u>	<u>\$ 403,409</u>	<u>\$ 398,780</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ 21,362	\$ 23,790	\$ 24,249	\$ 30,097	\$ 29,942	\$ 41,407	\$ 42,020	\$ 42,903	\$ 47,506	\$ 53,159
Restricted	618	618	618	19,048	25,708	14,096	11,801	44	44	3,449
Unrestricted	62,218	65,370	68,441	44,928	42,497	45,940	51,476	67,114	67,734	60,168
Total business-type activities net assets	<u>\$ 84,198</u>	<u>\$ 89,778</u>	<u>\$ 93,308</u>	<u>\$ 94,073</u>	<u>\$ 98,147</u>	<u>\$ 101,443</u>	<u>\$ 105,297</u>	<u>\$ 110,061</u>	<u>\$ 115,284</u>	<u>\$ 116,776</u>
Primary government										
Invested in capital assets, net of related debt	\$ 35,494	\$ 310,079	\$ 317,198	\$ 328,992	\$ 349,966	\$ 360,878	\$ 369,919	\$ 379,553	\$ 384,929	\$ 382,505
Restricted	3,417	3,740	3,848	46,693	36,439	35,296	\$ 28,332	\$ 13,881	21,448	22,207
Unrestricted	169,480	146,992	158,027	112,214	117,830	115,741	\$ 124,609	\$ 137,626	112,316	110,844
Total primary government net assets	<u>\$ 208,391</u>	<u>\$ 460,811</u>	<u>\$ 479,073</u>	<u>\$ 487,899</u>	<u>\$ 504,235</u>	<u>\$ 511,915</u>	<u>\$ 522,860</u>	<u>\$ 531,060</u>	<u>\$ 518,693</u>	<u>\$ 515,556</u>

# KITSAP COUNTY, WASHINGTON

Table 2

## Changes in Net Assets

### Last Ten Fiscal Years

Reported in Thousands

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Expenses</b>										
Governmental activities:										
General government	\$24,154	\$24,589	\$21,925	\$20,925	\$19,134	\$22,847	\$23,550	\$26,687	\$27,213	\$ 27,402
Judicial services	12,239	10,555	12,244	12,937	13,661	13,801	14,388	14,611	14,577	13,506
Public safety	27,188	31,556	31,211	35,253	41,094	45,588	50,302	51,517	51,901	50,796
Physical environment	1,505	19	1,314	1,464	1,509	2,613	5,250	3,982	4,198	4,588
Transportation	18,068	36,755	34,160	34,428	35,615	37,956	37,174	37,460	37,761	36,831
Health & human services	33,521	37,394	38,455	36,166	34,968	34,837	40,585	44,876	47,931	46,998
Economic environment	6,312	8,991	8,146	8,713	8,126	9,041	8,276	8,752	7,639	7,698
Culture & recreation	5,004	4,860	6,058	6,848	7,206	9,031	8,075	7,293	6,885	6,436
Interest on long-term debt	3,484	4,019	4,557	5,081	4,642	5,105	5,563	5,444	5,367	6,445
Total Governmental	\$131,475	\$158,738	\$158,070	\$161,815	\$165,955	\$180,819	\$193,163	\$200,621	\$203,472	\$ 200,700
Business type activities										
Solid waste	6,760	6,359	11,493	12,153	12,737	14,029	16,627	14,033	13,780	13,823
Sewer utility	10,363	11,099	11,856	11,924	12,426	14,169	14,198	14,886	14,026	14,545
Surface water	3,930	3,988	4,274	4,351	4,627	4,580	4,710	4,813	5,505	6,150
Golf	26	37	9	8	8	8	7	27	416	0
Total business type activities	\$21,079	\$21,483	\$27,632	\$28,436	\$29,798	\$32,786	\$35,542	\$33,759	\$33,727	\$34,518
Total Primary Government expenses	\$152,554	\$180,221	\$185,702	\$190,251	\$195,753	\$213,605	\$228,705	\$234,380	\$237,199	\$235,218

## Program Revenues

### Governmental activities

#### Charges for services

General government	\$4,831	\$6,943	\$16,387	\$16,374	\$6,932	\$7,167	\$7,356	\$8,833	\$10,327	\$ 10,581
Judicial services	1,187	2,269	133	141	3,695	4,277	4,591	4,650	4,486	4,414
Public safety	326	526	334	385	788	829	1,410	929	1,269	1,289
Physical environment	1,237	1,132	18	32	1,453	1,631	629	5,781	4,068	4,094
Transportation	1,400	1,640	1,194	850	1,126	1,186	1,311	2,840	2,462	2,468
Health & Human services	188	263	288	280	303	279	369	292	219	203
Economic environment	1,985	2,377			4,421	4,349	5,330	56	86	79
Culture and recreation	1,108	1,163	495	434	943	1,125	997	939	1,117	1,006
Operating Grants	50,446	59,178	57,487	55,096	58,557	59,209	69,464	72,120	71,831	72,055
Capital Grants and contributions	145			847	3,191	4,253	3,540	3,799	4,053	1,662
Total governmental activities	\$62,853	\$75,491	\$76,336	\$74,439	\$81,409	\$84,305	\$94,997	\$100,239	\$99,918	\$97,851
program revenues										

# KITSAP COUNTY, WASHINGTON

Table 2

## Changes in Net Assets Last Ten Fiscal Years Reported in Thousands

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Business-type activities										
Charges for services										
Solid waste	6,751	6,751	12,025	13,196	13,983	14,902	15,083	13,621	12,665	12,407
Sewer utility	10,845	10,845	11,422	12,483	13,496	12,826	13,191	14,817	14,398	14,325
Surface water	4,460	4,460	4,499	4,371	4,714	5,333	6,167	6,916	7,347	7,493
Golf			2				0	0	0	-
Operating Grants							0	0	0	608
Capital Grants and contributions	1,381	1,381	10	228		562	1,824	831	3,117	742
Total business-type activities	<u>\$23,437</u>	<u>\$23,437</u>	<u>\$27,958</u>	<u>\$30,278</u>	<u>\$32,193</u>	<u>\$33,623</u>	<u>\$36,265</u>	<u>\$36,185</u>	<u>\$37,527</u>	<u>\$35,575</u>
program revenues										
Total Primary Government	<u>\$86,290</u>	<u>\$98,928</u>	<u>\$104,294</u>	<u>\$104,717</u>	<u>\$113,602</u>	<u>\$117,928</u>	<u>\$131,262</u>	<u>\$136,424</u>	<u>\$137,445</u>	<u>\$133,426</u>
Program Revenues										
Net (Expense)/ Revenue										
Governmental Activities	(68,622)	(83,247)	(81,734)	(87,376)	(84,546)	(96,514)	(98,166)	(100,382)	(103,554)	(102,849)
Business-type activities	2,358	1,954	326	1,842	2,395	837	723	2,426	3,800	1,057
Total Primary government net expense	<u>(\$66,264)</u>	<u>(\$81,293)</u>	<u>(\$81,408)</u>	<u>(\$85,534)</u>	<u>(\$82,151)</u>	<u>(\$95,677)</u>	<u>(\$97,443)</u>	<u>(\$97,956)</u>	<u>(\$99,754)</u>	<u>(\$101,792)</u>

## General Revenues and Other Changes in Net Assets

Governmental activities										
Taxes										
Property taxes, levied for general purpo:	\$42,254	\$42,254	\$46,189	\$45,333	\$46,589	\$46,694	\$50,639	\$51,816	\$52,821	54,472
Property taxes, levied for debt service	2,410	2,410	37	0	0	0	0	0	0	0
Sales & use taxes	20,922	20,922	28,347	34,588	29,354	31,354	32,270	29,642	27,339	26,498
Fines & forfeits										
Other taxes	9,432	9,432	4,525	4,511	13,139	14,537	11,439	9,774	9,288	10,139
Investment earnings	5,548	5,548	2,374	3,044	3,706	5,163	6,449	4,739	3,064	2,183
Miscellaneous	2,027	2,027	3,425	2,490	2,634	2,849	4,077	5,087	5,133	4,763
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
Transfers	713	713	750	703	478	300	383	538	542	382
Total Governmental activities	<u>\$83,306</u>	<u>\$83,306</u>	<u>\$85,647</u>	<u>\$87,317</u>	<u>\$96,008</u>	<u>\$100,897</u>	<u>\$105,257</u>	<u>\$101,596</u>	<u>\$85,689</u>	<u>\$98,221</u>
Business-type activities										
Investment earnings	\$2,491	\$2,491	\$1,533	\$1,231	\$1,920	\$2,830	\$3,385	\$2,034	1,189	816
Miscellaneous	1,178	1,178	2,420	374	42	105	128	842	776	0
Special item- gain(loss) on sale of capital assets					195					
Transfers	(360)	(360)	(750)	(703)	(478)	(299)	(383)	(538)	(542)	(382)
Total business-type activities	<u>\$3,309</u>	<u>\$3,309</u>	<u>\$3,203</u>	<u>\$902</u>	<u>\$1,679</u>	<u>\$2,636</u>	<u>\$3,130</u>	<u>\$2,338</u>	<u>\$1,423</u>	<u>\$434</u>
Total Primary Government	<u>\$86,615</u>	<u>\$86,615</u>	<u>\$88,850</u>	<u>\$88,219</u>	<u>\$97,687</u>	<u>\$103,533</u>	<u>\$108,387</u>	<u>\$103,934</u>	<u>\$87,112</u>	<u>\$98,655</u>

## Change in Net Assets

Governmental activities	14,684	59	3,913	(59)	11,462	4,383	7,091	1,214	(17,865)	(4,628)
Business Type activities	5,667	5,263	3,529	2,744	4,074	3,473	3,853	4,764	5,223	1,491
Total Primary Government	<u>\$20,351</u>	<u>\$5,322</u>	<u>\$7,442</u>	<u>\$2,685</u>	<u>\$15,536</u>	<u>\$7,856</u>	<u>\$10,944</u>	<u>\$5,978</u>	<u>(\$12,642)</u>	<u>(\$3,137)</u>

# KITSAP COUNTY, WASHINGTON

Table 3

## Fund Balances of Governmental Funds

### Last Ten Fiscal Years

Reported in Thousands

	2002	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>General Fund</b>									1	
Reserved	\$200	\$182	\$182	\$11,877	\$11,577	\$11,577	\$11,577	\$11,197	\$0.462	\$ 0.451
Unreserved	9,153	5,651	12,783	13,831	12,125	9,031	9,313	6,581	5,111	7,900
Total general fund	<u>\$9,353</u>	<u>\$5,833</u>	<u>\$12,965</u>	<u>\$25,708</u>	<u>\$23,702</u>	<u>\$20,608</u>	<u>\$20,890</u>	<u>\$17,778</u>	<u>\$5,573</u>	<u>\$ 8,351</u>
<b>All Other Governmental Funds</b>										
Reserved	\$2,799	\$2,962	\$3,230	\$0	\$0	\$0	\$0	\$2,267	\$2,713	\$ 2,042
Unreserved, reported in:									1	
Special Revenue funds	49,412	50,277	46,797	45,671	53,012	53,783	58,430	51,796	46,522	49,967
Debt service	2,798			3,259	3,824	3,377	1,777	1,506	12,319	11,716
Capital projects funds	32,391	33,780	33,175	24,386	6,906	17,823	14,754	12,331	9,052	7,074
Total all other governmental funds	<u>\$87,400</u>	<u>\$87,019</u>	<u>\$83,202</u>	<u>\$73,316</u>	<u>\$63,742</u>	<u>\$74,983</u>	<u>\$74,961</u>	<u>\$67,900</u>	<u>\$70,607</u>	<u>\$70,799</u>

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

# KITSAP COUNTY, WASHINGTON

Table 4

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

(amounts expressed in thousands)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Revenues</b>										
Property taxes	\$39,752	\$44,664	\$46,189	\$45,333	\$46,589	\$46,695	\$50,638	\$51,816	\$52,821	\$54,472
Retail sales & use taxes	19,426	20,971	28,347	34,588	29,354	31,354	32,270	29,641	27,339	26,498
Other taxes	8,937	9,382	4,562	4,511	13,139	14,537	11,439	9,774	9,288	10,139
Licenses and permits	1,670	1,792	3,130	2,983	3,435	3,308	3,286	2,637	1,847	2,597
Intergovernmental	50,591	59,178	57,487	55,943	61,748	63,462	73,003	75,919	75,884	73,717
Charges for services	10,593	12,049	12,829	12,603	13,587	14,472	15,185	15,824	15,894	15,463
Fines & forfeits	2,002	2,473	2,889	2,908	2,639	3,063	3,523	2,998	2,719	2,452
Investment earnings	5,921	5,548	2,374	3,044	3,706	5,163	6,449	4,739	3,064	2,183
Miscellaneous	1,944	2,027	3,425	2,490	2,634	2,714	4,077	5,028	4,669	4,724
Total revenues	<u>\$140,836</u>	<u>\$158,084</u>	<u>\$161,232</u>	<u>\$164,403</u>	<u>\$176,831</u>	<u>\$184,768</u>	<u>\$199,870</u>	<u>\$198,376</u>	<u>\$193,525</u>	<u>\$192,245</u>
<b>Expenditures</b>										
Current:										
General government	\$23,067	\$25,513	\$21,109	\$23,148	\$23,456	\$25,770	\$26,840	\$28,817	\$27,540	\$ 27,173
Judicial services	12,124	10,426	12,176	12,876	13,611	13,769	14,367	14,592	14,556	13,486
Public safety	26,409	30,475	29,394	33,011	38,193	42,394	45,790	47,059	47,703	45,942
Physical environment	1,505	19	1,314	1,464	1,509	2,613	4,956	3,982	4,198	4,588
Transportation	17,952	20,216	18,750	19,015	20,537	23,502	22,124	23,404	23,249	23,744
Health & Human services	33,481	37,209	38,283	35,995	34,810	34,683	40,433	44,725	47,780	46,854
Economic environment	6,245	8,956	8,117	8,689	8,104	9,025	8,260	8,737	7,624	7,684
Culture and recreation	4,621	4,294	5,470	6,201	6,221	7,952	6,944	6,053	5,482	5,165
Debt Service										
Principal	7,090	8,334	12,007	9,880	7,504	7,165	5,744	6,129	17,008	9,692
Interest and other charges	3,484	4,019	4,557	5,081	4,642	5,350	5,567	5,444	6,664	5,959
Capital outlay	14,864	33,349	39,511	40,242	30,041	23,188	19,014	19,917	14,678	8,038
Total expenditures	<u>\$150,842</u>	<u>\$182,810</u>	<u>\$190,688</u>	<u>\$195,602</u>	<u>\$188,628</u>	<u>\$195,411</u>	<u>\$200,039</u>	<u>\$208,859</u>	<u>\$216,482</u>	<u>\$198,325</u>
Excess (deficiency) of revenues over expenditures	<u>(\$10,006)</u>	<u>(\$24,726)</u>	<u>(\$29,456)</u>	<u>(\$31,199)</u>	<u>(\$11,797)</u>	<u>(\$10,643)</u>	<u>(\$169)</u>	<u>(\$10,483)</u>	<u>(\$22,957)</u>	<u>(\$6,080)</u>

# KITSAP COUNTY, WASHINGTON

Table 4

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

(amounts expressed in thousands)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Other Financing Sources (USES):</b>										
Proceeds from BANS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,546	\$876
Refunding bonds issued	4,461	0	0	3,424	20,226	18,085	0	0	0	9,416
Premiums on bonds	0	0	0	0	0	338	0	0	0	73
Capital-related debt issued	6,756	22,109	27,591	17,314	0	0	0	0	0	0
Payment to bond refunding escrow agen	(4,461)	0	0	0	(20,507)	0	0	0	0	(7,141)
Sale of capital assets	302	0	21	1,070	108	135	0	4	0	7
Transfers in	20,334	17,638	32,597	23,248	25,391	38,880	18,443	18,792	29,349	20,725
Transfers out	(19,838)	(16,924)	(31,462)	(22,396)	(24,974)	(38,649)	(18,015)	(18,416)	(28,775)	(20,373)
Other adjustments	(5)	0	0	0	0	0	0	0	0	0
Total other financing sources & uses	<u>\$7,549</u>	<u>\$22,823</u>	<u>\$28,747</u>	<u>\$22,660</u>	<u>\$244</u>	<u>\$18,789</u>	<u>\$428</u>	<u>\$380</u>	<u>\$41,120</u>	<u>\$3,583</u>
<b>Special items</b>										
Payment of assumed debt	0	0	0	0	0	0	0	0	(54,103)	0
Special item-sales of pledged assets	0	0	0	0	0	0	0	0	26,165	5,468
Total Special Items	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(27,938)</u>	<u>5,468</u>
Net change in fund balance	<u>(\$2,457)</u>	<u>(\$1,903)</u>	<u>(\$709)</u>	<u>(\$8,539)</u>	<u>(\$11,553)</u>	<u>\$8,146</u>	<u>\$259</u>	<u>(\$10,103)</u>	<u>(\$9,775)</u>	<u>\$2,971</u>
Debt service as a percentage of noncapital expenditures	<u>7.8%</u>	<u>8.3%</u>	<u>11.0%</u>	<u>9.6%</u>	<u>7.7%</u>	<u>7.3%</u>	<u>6.2%</u>	<u>6.1%</u>	<u>11.7%</u>	<u>8.2%</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		
2001	\$ 13,682,511	\$ 15,373,607	\$ 319,755	\$ 319,755	\$ 14,002,266	\$ 15,693,362	89.4%	3.50
2002	\$ 14,687,719	\$ 16,766,803	\$ 341,512	\$ 341,512	\$ 15,029,231	\$ 17,108,315	88.0%	3.65
2003	\$ 15,814,919	\$ 18,053,560	\$ 356,574	\$ 356,574	\$ 16,171,493	\$ 18,410,134	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	90.10%	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	86.1%	2.32

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	
2001	1.52	1.98	3.50	6.70	1.84	0.39	2.53	0.51	0.10	2.64	18.21
2002	1.67	1.98	3.65	7.58	1.78	0.40	2.43	0.49	0.11	1.28	17.72
2003	1.60	1.92	3.52	7.01	1.71	0.39	2.33	0.47	0.10	2.54	18.07
2004	1.41	1.87	3.28	7.01	1.69	0.38	2.33	0.46	0.10	1.14	16.39
2005	1.31	1.72	3.03	6.59	1.58	0.35	2.21	0.43	0.09	1.74	16.02
2006	1.13	1.47	2.60	5.74	1.43	0.30	1.97	0.37	0.08	1.72	14.21
2007	0.96	1.25	2.21	5.12	1.41	0.50	1.71	0.31	0.07	1.38	12.71
2008	0.88	1.14	2.02	4.61	1.34	0.46	1.52	0.28	0.06	1.26	11.55
2009	0.90	1.18	2.08	4.74	1.40	0.46	1.57	0.29	0.06	1.36	11.96
2010	0.99	1.33	2.32	5.21	1.70	0.50	1.73	0.33	0.07	1.50	13.36

Source: Kitsap County Assessor

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

# KITSAP COUNTY, WASHINGTON

Table 7

## Principal Property Taxpayers December 31, 2010

(amounts expressed in thousands)

Name	2010			2001		
	Assessed Value	Rank	Percent of County Assessed Value**	Assessed Value	Rank	Percent of County Assessed Value**
Puget Sound Energy	\$102,456	1	0.34%	\$94,066	1	0.66%
PPR Kitsap Mall LLC J325	83,596	2	0.28%	51,379	2	0.36%
Fred Meyers	42,466	3	0.14%	10,267	10	0.07%
Wal Mart	41,799	4	0.14%	9,639	11	0.07%
New Albertsons Inc	31,567	5	0.10%	13,594	5	0.10%
Kitsap Credit Union	30,077	6	0.10%	12,137		0.08%
PK 1 Silverdale Shopping Center LLC	29,221	7	0.10%	14,781		0.10%
Cascade Natural Gas Corp	27,547	8	0.09%	20,272	3	0.14%
Lowe's HIW Inc	25,056	9	0.08%	12,206		0.09%
Mentor J P	23,272	10	0.08%	11,933	7	0.08%
NA Mariners Glen 68 LP	22,780	11	0.08%	7,324		0.05%
Qwest Corporation	22,057	12	0.07%	13,313	6	0.09%
G & Z Enterprises LLC	19,977	13	0.07%	12,008		0.08%
Ryan Tim Properties	19,803	14	0.07%			0.00%
Olhava Associates Lmt'd Pt'ns	19,793	15	0.07%			
Tavitac Bethel LLC	19,084	16	0.06%	9,994		0.07%
SK Santa Fe Ridge LLC et al	19,021	17	0.06%			
Treetops Investors LLC	17,987	18	0.06%			
GFS Wellington LLC	17,542	19	0.06%			0.00%
GEM1 LLC	17,137	20	0.06%			
Fairgrounds Road LLC				14,781	4	0.10%
Century Tel of WA INC (T141)				11,168	8	0.08%
Joshua Green Corp				11,147	9	0.08%
Comcast of Washington IV INC				9,526	12	0.07%
Poulsbo Retirement Center				8,910	13	0.06%
Costco Wholesale Corp				8,611	14	0.06%
FW Outlook Apartments LLC				8,331	15	0.06%
Quail Hollow Assoc/Greystone Serv Corp				7,843	16	0.05%
PPR North Point LLC J335				7,741	17	0.05%
JC Penney Corporation 2353				7,668	18	0.05%
I B M Credit LLC				7,638	19	0.05%
Hattaland				7,494	20	0.05%
	<u>\$632,238</u>		<u>2.09%</u>	<u>\$403,771</u>		<u>2.83%</u>

Source: Kitsap County Assessor's Office

# KITSAP COUNTY, WASHINGTON

Table 8

## Property Tax Levies and Collections Last Ten Fiscal Years

(amounts expressed in thousands)

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections (Current and Delinquent)	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
2001	\$ 39,739,935	\$ 38,193,101	96.11%	\$ 1,587,263	\$ 39,780,364	100.10%	\$ 2,954,170	7.43%
2002	\$ 44,864,403	\$ 43,159,982	96.20%	\$ 1,539,648	\$ 44,699,630	99.63%	\$ 3,059,896	6.82%
2003	\$ 46,223,816	\$ 44,498,726	96.27%	\$ 1,709,604	\$ 46,208,330	99.97%	\$ 2,906,794	6.29%
2004	\$ 45,093,677	\$ 43,843,776	97.23%	\$ 1,508,472	\$ 45,352,248	100.57%	\$ 2,435,365	5.40%
2005	\$ 46,468,494	\$ 45,220,519	97.31%	\$ 1,368,388	\$ 46,588,907	100.26%	\$ 2,249,943	4.84%
2006	\$ 48,300,730	\$ 46,994,481	97.30%	\$ 1,163,021	\$ 48,157,502	99.70%	\$ 2,315,297	4.79%
2007	\$ 50,348,481	\$ 49,536,310	98.39%	\$ 1,121,119	\$ 50,657,429	100.61%	\$ 2,475,525	4.92%
2008	\$ 52,321,920	\$ 50,776,187	97.05%	\$ 1,050,771	\$ 51,826,958	99.05%	\$ 2,860,168	5.47%
2009	\$ 53,644,646	\$ 51,777,046	96.52%	\$ 1,234,856	\$ 53,011,902	98.82%	\$ 1,858,680	3.46%
2010	\$ 54,581,251	\$ 52,778,658	96.70%	\$ 1,727,584	\$ 54,506,242	99.86%	\$ 1,749,186	3.20%

Source: Kitsap County Treasurer

\* Excludes Agency funds

# KITSAP COUNTY, WASHINGTON

Table 9

## Ratios of Outstanding Debt by Type Last Ten Fiscal Years

(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Special Assessment Bonds	Other Debt (2)	Sewer Bonds	General Obligation Bonds	Other Debt (2)			
2001	\$ 67,072	\$ 340	\$ 501	\$ 43,380	\$ 813	\$ 508	113,198	1.578%	\$ 485
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	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 and Poulsbo Marine Science 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 (3)	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 (2)
2001	67,885	2,001	65,884	0.42%	282
2002	83,885	2,652	81,233	0.47%	346
2003	99,975	2,927	97,048	0.53%	409
2004	110,835	2,889	107,946	0.49%	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	97,682	11,540	86,142	0.25%	343

Source: Kitsap County Treasurer, Kitsap County Assessor

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

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

# KITSAP COUNTY, WASHINGTON

Table 11

Computation of Direct and Overlapping Debt  
December 31, 2010

<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	\$ 125,153,300	100%	\$ 125,153,300
<u>Overlapping debt:</u>			
Cities	\$ 71,823,610	100%	\$ 71,823,610
School Districts	\$ 176,433,262	100%	\$ 176,433,262
Park Districts	\$ 3,960,364	100%	\$ 3,960,364
Fire Districts	\$ 8,301,937	100%	\$ 8,301,937
Port Districts	\$ 12,748,402	100%	\$ 12,748,402
Library Capital Facility	\$ 420,000	100%	\$ 420,000
Water Districts	\$ 180,000	100%	\$ 180,000
Utility Districts	\$ 5,465,000	100%	\$ 5,465,000
Total Overlapping	\$ 279,332,575		\$ 279,332,575
Total Direct & Overlapping	\$ 404,485,875		\$ 404,485,875

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									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt Limit	\$ 350,057	\$ 383,190	\$ 412,352	\$ 435,236	\$ 484,627	\$ 583,009	\$ 714,487	\$ 816,307	\$ 814,933	\$ 754,916
Total net debt applicable to limit	66,839	82,718	85,300	117,631	110,218	120,973	115,046	108,809	131,773	125,153
Legal debt margin	<u>\$ 283,218</u>	<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>
Total net debt applicable to the limit as a percentage of debt limit	19.09%	21.59%	20.69%	27.03%	22.74%	20.75%	16.10%	13.33%	16.17%	16.58%

### Legal Debt Margin Calculation for Fiscal Year 2010

Assessed value	\$ 30,196,633
Total assessed value	<u>\$ 30,196,633</u>
Debt limit (2.5% of total assessed value)	754,916
Debt applicable to limit:	
General Obligation bonds	97,862
Other debt	<u>27,292</u>
Total net debt applicable to limit	<u>125,153</u>
Legal debt margin	<u><u>\$ 629,763</u></u>

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



# KITSAP COUNTY, WASHINGTON

Table 13

## Pledged Revenue Coverage Last Ten Fiscal Years

(amounts expressed in thousands)

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

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

<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>
2001	233,400	7,172	30,742	47,581	6.0
2002	234,700	7,476	31,593	46,134	6.6
2003	237,000	7,807	32,680	46,296	6.2
2004	239,500	8,285	34,639	45,884	5.9
2005	240,400	8,787	37,228	45,009	5.1
2006	243,400	9,320	38,872	45,964	4.9
2007	244,800	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	N/A	N/A	39,280	7.3

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

\*Data from the Bureau of Economic Analysis has been restated (2007 Personal income and Per Capita income)

# KITSAP COUNTY, WASHINGTON

Table 15

## Principal Employers Current year and Ten Years Ago

EMPLOYER	2010			2001		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
* Naval Base Kitsap (Bremerton)	14,900	1	13.11%			
* Puget Sound Naval Shipyard (Bremerton)	9,650	2	8.49%	8,100	1	8.16%
* Puget Sound Naval Shipyard (Bangor)	2,900	3	2.55%	3,400	2	3.43%
* Naval Undersea Warfare Center (Keyport)	1,400	4	1.23%	1,140	3	1.15%
Kitsap County	1,204	5	1.06%	1,139	7	1.15%
Central Kitsap School District	1,201	6	1.06%	1,888	6	1.90%
South Kitsap School District	1,002	7	0.88%	1,022	9	1.03%
** Harrison Memorial Hospital	941	8	0.83%	1,275	4	1.29%
Norht Kitsap School District	795	9	0.70%			
Walmart	714	10	0.63%			
Naval Station Bremerton				1,168	5	1.18%
Bremerton Naval Hospital				1,084	8	1.09%
Johnson Controls World Services				800	10	0.81%
Total	<u>34,707</u>		<u>30.53%</u>	<u>21,016</u>		<u>21.18%</u>

Source: Kitsap Economic Development Alliance

\* Does not include active duty Military employees.

\*\* Port Orchard and East Bremerton Locations only

\*\*\* Total County Employment

\*\*\* 113,680

\*\*\* 99,220

# KITSAP COUNTY, WASHINGTON

Table 16

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental Activities:										
General Governmental										
Administrative Services	9	9	8	8	10	10	10	11	10	11
Assessor	37	37	33	33	33	33	33	32	32	32
Auditor	34	37	34	34	35	35	37	37	39	39
Commissioners	10	12	12	12	12	12	12	12	12	15
ER&R	16	16	16	16	16	16	15	16	16	15
Facilities Maintenance	25	25					28	29	29	29
Information Services	24	28	28	26	28	28	30	29	33	33
Personnel	10	11	11	16	16	16	17	16	15	15
Printing	2	2	0	0	0	0	0	0	0	0
Purchasing	3	3	3	3	3	3	3	3	4	4
Self insurance	3	3	3	3	3	3	3	3	3	3
Treasurer	15	15	14	13	13	13	13	13	13	13
Workers Compensation	2	2	2	5	5	5	2	2	2	2
Total General Governmental	190	200	164	169	174	175	203	203	208	211
Judicial Services:										
Public Safety	204	211	210	180	190	190	198	195	199	204
Physical Environment	356	385	387	408	416	417	444	456	460	461
Transportation	6	6	3	4	4	4	3	3	3	3
Health & Human Services	154	158	154	139	139	139	141	140	141	140
Economic Environment	79	86	89	79	84	84	81	87	88	88
Culture and Recreation	66	62	61	76	84	84	90	92	90	90
Total Governmental	39	41	55	51	58	58	55	35	36	34
Business Type Activities:										
Solid Waste	904	949	959	936	975	976	1,012	1,008	1,017	1,020
Sewer Utility	17	19	20	21	21	22	22	22	25	25
Surface Water	61	61	60	60	58	58	63	63	62	61
Total Business Type Activities	27	27	27	29	28	28	30	29	12	30
Total Government	105	107	107	110	107	108	115	115	99	116
Total Government	1,199	1,256	1,230	1,215	1,256	1,258	1,330	1,326	1,324	1,347

Source: Position control budget file years 2001 to 2003 and County Budget Book years 2004 to 2010; 2006 to 2010 restated per County Budget Book.

# KITSAP COUNTY, WASHINGTON

Table 17

## Operation Indicators by Function/ Program Last Ten Fiscal Years

Function	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Judicial Services										
Prosecutor										
Total Criminal Referrals ***	15,043	15,656	14,655	14,705	15,131	15,237	15,674	14,831	13,424	N/A
Public Safety										
Sheriffs										
Complaint Reports	21,043	20,349	18,591	16,668	16,033	16,965	16,840	16,631	14,859	14,376
Jail										
Bookings	8,353	8,351	8,305	8,253	8,675	9,458	10,866	10,204	10,180	9,835
Average Daily Jail Population	265	270	292	340	409	404	488	408	376	436
Cencom										
Emergency Calls Answered	257,084	361,709	266,347	271,557	279,405	287,983	221,651	155,904	157,027	159,937
Incidents Dispatched	221,126	231,515	225,958	233,955	240,721	248,113	242,855	239,995	238,097	244,984
Transportation										
Roads										
Sealcoating (center ln. miles)	30.50	33.35	29.84	22.81	28.11	18.11	19.39	0.00	0.00	17.17
Maintenance Overlays (center ln. miles)	21.59	20.01	18.66	17.34	18.48	23.05	20.52	15.99	16.09	18.37
Business Type Activities										
Sewer Utility										
Total Treated Sewage (gallons)*	1,424,749	1,419,012	1,536,342	1,482,153	1,481,965	1,722,543	1,536,700	1,530,734	1,470,900	1,620,600
Sewer Permits Issued	137	123	164	132	125	103	84	162	120	68
Surface and Storm Water Management										
Catch Basins Maintained	4,571	3,934	9,935	10,478	10,340	10,912	7,560	11,000	11,015	7,196
Number of Request for Action	119	108	84	38	35	27	22	136	93	131
Solid Waste **										
Tons of Garbage Disposed	N/A	N/A	190,935	200,483	204,944	215,909	217,824	196,439	182,299	181,156
Tons of Recyclables Collected	N/A	N/A	33,476	36,291	36,289	36,302	36,702	36,294	37,254	36,383

Sources: Various County Departments

Note: Some indicators are not available for government functions.

\* Reported in thousands

\*\* Contract started in 2003

\*\*\* Data not available for 2010

# KITSAP COUNTY, WASHINGTON

Table 18

## Capital Asset Statistics by Function Last Nine Fiscal Years

Function	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Judicial Services*										
Superior Court Rooms	9	9	9	9	9	9	9	9	8	8
District Court Rooms	5	5	5	5	5	5	5	5	4	4
Public Safety										
Sheriffs										
Stations	3	3	3	3	3	3	3	3	3	3
Jail										
Beds	568	568	568	568	568	568	587	587	587	587
Juvenile Detention Center										
Beds	65	65	65	65	65	65	103	103	103	103
Cencom										
Buildings	1	1	1	1	1	1	1	1	1	1
Broadcast Towers	6	6	6	6	6	6	6	5	5	5
Transportation										
Roads										
Miles of Roads Maintained	929	828	929	929	929	933	939	930	914	923
Traffic Signals	32	32	34	35	35	37	41	43	44	44
Street Lights	411	411	411	452	476	476	496	496	545	545
Culture and Recreation										
Parks										
Developed parks	63	66	67	68	74	75	77	78	78	81
Parks acreage	2,916	3,359	3,403	4,603	5,643	5,693	5,800	5,694	5,800	6,119
Business Type Activities										
Sewer Utility										
Treatment Plants	4	4	4	4	4	4	4	4	4	4
Pump Stations	64	64	64	65	65	65	65	67	64	64
Surface and Storm Water Management										
Number of Retention Facilities ( Ponds )	336	381	414	484	494	551	551	551	551	551
Solid Waste										
Transfer Stations	3	3	4	4	4	4	4	4	4	4

Sources: Various County Departments

Note: Some indicators are not available for government functions.

\* Includes both Juvenile and Adult courts

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