



STATISTICAL SECTION

STATISTICAL SECTION

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

Contents	Page
-----------------	-------------

Financial Trends	S-1
------------------	-----

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changes over time. Six years of financial data is presented rather than ten because conversion to GASB 34 made previous data incomparable.

Revenue Capacity	S-6
------------------	-----

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity	S-10
---------------	------

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information	S-15
--------------------------------------	------

These schedules offer demographic and economic indicators to help the reader understand the environment with which the government's financial activities take place.

Operating Information	S-17
-----------------------	------

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs. Six years of financial data is presented rather than ten because conversion to GASB 34 made previous data incomparable.

KITSAP COUNTY, WASHINGTON

Table 1

Net Assets by Component Last Seven 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>
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
Restricted	2,799	3,122	3,230	27,645	10,731	21,200	16,531	13,837
Unrestricted	107,262	81,622	89,586	67,286	75,333	69,801	73,133	70,512
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>
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
Restricted	618	618	618	19,048	25,708	14,096	11,801	44
Unrestricted	62,218	65,370	68,441	44,928	42,497	45,940	51,476	67,114
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>
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
Restricted	3,417	3,740	3,848	46,693	36,439	35,296	\$ 28,332	\$ 13,881
Unrestricted	169,480	146,992	158,027	112,214	117,830	115,741	\$ 124,609	\$ 137,626
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>

KITSAP COUNTY, WASHINGTON

Table 2

Changes in Net Assets Last Seven Fiscal Years

Reported in Thousands

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

KITSAP COUNTY, WASHINGTON

Table 2

Changes in Net Assets Last Seven Fiscal Years

Reported in Thousands

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

KITSAP COUNTY, WASHINGTON

Table 3

Fund Balances of Governmental Funds

Last Seven Fiscal Years

Reported in Thousands

	2002	2002	2003	2004	2005	2006	2007	2008
General Fund								
Reserved	\$200	\$182	\$182	\$11,877	\$11,577	\$11,577	\$11,577	\$11,197
Unreserved	9,153	5,651	12,783	13,831	12,125	9,031	9,313	6,581
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>
All Other Governmental Funds								
Reserved	\$2,799	\$2,962	\$3,230	\$0	\$0	\$0	\$0	\$2,267
Unreserved, reported in:								
Special Revenue funds	49,412	50,277	46,797	45,671	53,012	53,783	58,430	51,796
Debt service	2,798			3,259	3,824	3,377	1,777	1,506
Capital projects funds	32,391	33,780	33,175	24,386	6,906	17,823	14,754	12,331
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>

KITSAP COUNTY, WASHINGTON

Table 4

Changes in Fund Balances, Governmental Funds Last Eight Fiscal Years

Reported in Thousands

	2001	2002	2003	2004	2005	2006	2007	2008
Revenues								
Property taxes	\$39,752	\$44,664	\$46,189	\$45,333	\$46,589	\$46,695	\$50,638	\$51,816
Retail sales & use taxes	19,426	20,971	28,347	34,588	29,354	31,354	32,270	29,641
Other taxes	8,937	9,382	4,562	4,511	13,139	14,537	11,439	9,774
Licenses and permits	1,670	1,792	3,130	2,983	3,435	3,308	3,286	2,637
Intergovernmental	50,591	59,178	57,487	55,943	61,748	63,462	73,003	75,919
Charges for services	10,593	12,049	12,829	12,603	13,587	14,472	15,185	15,824
Fines & forfeits	2,002	2,473	2,889	2,908	2,639	3,063	3,523	2,998
Investment earnings	5,921	5,548	2,374	3,044	3,706	5,163	6,449	4,739
Miscellaneous	1,944	2,027	3,425	2,490	2,634	2,714	4,077	5,028
Total revenues	<u>\$140,836</u>	<u>\$158,084</u>	<u>\$161,232</u>	<u>\$164,403</u>	<u>\$176,831</u>	<u>\$184,768</u>	<u>\$199,870</u>	<u>198,378</u>
Expenditures								
Current:								
General government	\$23,067	\$25,513	\$21,109	\$23,148	\$23,456	\$25,770	\$26,840	\$28,817
Judicial services	12,124	10,426	12,176	12,876	13,611	13,769	14,367	14,592
Public safety	26,409	30,475	29,394	33,011	38,193	42,394	45,790	47,059
Physical environment	1,505	19	1,314	1,464	1,509	2,613	4,956	3,982
Transportation	17,952	20,216	18,750	19,015	20,537	23,502	22,124	23,404
Health & Human services	33,481	37,209	38,283	35,995	34,810	34,683	40,433	44,725
Economic environment	6,245	8,956	8,117	8,689	8,104	9,025	8,260	8,737
Culture and recreation	4,621	4,294	5,470	6,201	6,221	7,952	6,944	6,053
Debt Service								
Principal	7,090	8,334	12,007	9,880	7,504	7,165	5,744	6,129
Interest and other charges	3,484	4,019	4,557	5,081	4,642	5,350	5,567	5,444
Capital outlay	14,864	33,349	39,511	40,242	30,041	23,188	19,014	19,917
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>
Excess (deficiency) of revenues over expenditures	<u>(10,006)</u>	<u>(24,726)</u>	<u>(29,456)</u>	<u>(31,199)</u>	<u>(11,797)</u>	<u>(10,643)</u>	<u>(169)</u>	<u>(10,481)</u>
Other Financing Sources (USES):								
Refunding bonds issued	4,461			3,424	20,226	18,085	0	0
Premiums on bonds						338	0	0
Capital -related debt issued	6,756	22,109	27,591	17,314			0	0
Payment to bond refunding escrow agen	(4,461)				(20,507)		0	0
Sale of capital assets	302		21	1,070	108	135	0	4
Transfers in	20,334	17,638	32,597	23,248	25,391	38,880	18,443	18,792
Transfers out	(19,838)	(16,924)	(31,462)	(22,396)	(24,974)	(38,649)	(18,015)	(18,416)
Other adjustments	(5)							0
Total other financing sources & use:	<u>\$7,549</u>	<u>\$22,823</u>	<u>\$28,747</u>	<u>\$22,660</u>	<u>\$244</u>	<u>\$18,789</u>	<u>\$428</u>	<u>\$380</u>
Net change in fund balance	<u>(\$2,457)</u>	<u>(\$1,903)</u>	<u>(\$709)</u>	<u>(\$8,539)</u>	<u>(\$11,553)</u>	<u>\$8,146</u>	<u>\$259</u>	<u>(\$10,101)</u>
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>

KITSAP COUNTY, WASHINGTON

Table 5

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

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		
1999	\$ 12,036,857	\$ 13,449,003	\$ 267,390	\$ 267,390	\$ 12,304,248	\$ 13,716,393	91.5%	3.75
2000	\$ 12,622,683	\$ 14,119,332	\$ 293,856	\$ 293,856	\$ 12,916,539	\$ 14,413,188	89.1%	3.86
2001	\$ 13,682,511	\$ 15,373,607	\$ 319,755	\$ 319,755	\$ 14,002,266	\$ 15,693,363	89.4%	3.50
2002	\$ 14,687,719	\$ 16,766,803	\$ 341,512	\$ 341,512	\$ 15,029,231	\$ 17,108,315	88.0%	3.65
2003	\$ 15,814,919	\$ 18,053,560	\$ 356,574	\$ 356,574	\$ 16,171,493	\$ 18,410,135	88.0%	3.28
2004	\$ 16,783,067	\$ 19,158,752	\$ 323,409	\$ 323,409	\$ 17,106,476	\$ 19,482,161	88.0%	2.84
2005	\$ 18,768,099	\$ 21,899,765	\$ 313,811	\$ 313,811	\$ 19,081,910	\$ 22,213,577	87.0%	3.03
2006	\$ 22,686,482	\$ 25,235,241	\$ 356,620	\$ 356,620	\$ 23,043,101	\$ 25,591,861	90.10%	2.61
2007	\$ 27,857,987	\$ 31,801,355	\$ 433,991	\$ 433,991	\$ 28,291,977	\$ 32,235,346	87.9%	2.21
2008	\$ 31,882,028	\$ 36,395,009	\$ 456,171	\$ 465,956	\$ 32,338,200	\$ 36,860,965	87.8%	2.02

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	
1999	1.81	1.93	3.74	8.00	1.79	0.39	2.63	0.51	0.10	2.84	20.00
2000	1.86	2.00	3.86	8.03	1.86	0.40	2.80	0.51	0.10	1.60	19.16
2001	1.52	1.98	3.50	6.70	1.84	0.39	2.53	0.51	0.10	2.64	18.21
2002	1.67	1.98	3.65	7.58	1.78	0.40	2.43	0.49	0.11	1.28	17.72
2003	1.60	1.92	3.52	7.01	1.71	0.39	2.33	0.47	0.10	2.54	18.07
2004	1.41	1.87	3.28	7.01	1.69	0.38	2.33	0.46	0.10	1.14	16.39
2005	1.31	1.72	3.03	6.59	1.58	0.35	2.21	0.43	0.09	1.74	16.02
2006	1.13	1.47	2.60	5.74	1.43	0.30	1.97	0.37	0.08	1.72	14.21
2007	0.96	1.25	2.21	5.12	1.41	0.50	1.71	0.31	0.07	1.38	12.71
2008	0.88	1.14	2.02	4.61	1.34	0.46	1.52	0.28	0.06	1.26	11.55

Source: Kitsap County Assessor

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

KITSAP COUNTY, WASHINGTON

Table 7

Major Taxpayers

December 31, 2008 compared to December 31, 1999

Reported in Thousands

Name	2008			1999		
	Assessed Value	Rank	Percentage of County Assessed Value	Assessed Value	Rank	Percentage of County Assessed Value
Puget Sound Energy	149,953	1	0.46	9,657	6	0.17
PPR Kitsap Mall LLC J325 (Winmar 1999)	97,127	2	0.30	46,438	1	0.81
Gem 1 LLC	65,270	3	0.20			
Forest City	52,476	4	0.16			
Walmart	48,117	5	0.15			
Fred Meyers	45,953	6	0.14			
New Albertsons Inc	33,080	7	0.10			
Fairgrounds Road LLC	31,176	8	0.10			
PK 1 Silverdale Shopping Center LLC	31,163	9	0.10			
Sprint Corp United Tele NW	30,028	10	0.09			
Mentor J P	27,910	11	0.09	10,827	5	0.19
Cascade Natural Gas Corp	27,221	12	0.08			
Olhava Associated Limited Partnership	25,803	13	0.08			
Kitsap Community Federal CU	24,768	14	0.08			
NW Mariners Glen 68LP	22,240	15	0.07			
Pope & Talbot				14,882	2	0.26
Pope Resources				11,628	3	0.20
Michael Connolly				11,609	4	0.20
Roxy Investment				7,947	7	0.14
Glenny R Gehring				7,403	8	0.13
Robert E & Melissa Olson				7,375	9	0.13
Ronald Ross				6,976	10	0.12
Securities Financial Inc				6,765	11	0.12
Sears Roebuck & Co				6,350	12	0.11
K-Mart Corporation				6,196	13	0.11
US West Comm/Pacific NW Bell				6,124	14	0.11
Overlake Management Co				6,068	15	0.11
Total	712,285		2.18	166,245		2.91

Source: Kitsap County Assessor's Office

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

Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
1999	38,537,361	38,237,837	99.22%	1,574,480	39,812,317	103.31%	3,053,871	7.92%
2000	41,616,486	41,425,752	99.54%	1,642,475	43,068,227	103.49%	2,949,102	7.09%
2001	39,739,935	39,649,890	99.77%	1,587,263	41,237,153	103.77%	2,954,170	7.43%
2002	44,864,403	44,664,626	99.55%	1,539,648	46,204,274	102.99%	3,059,896	6.82%
2003	46,223,816	45,914,966	99.33%	1,709,604	47,624,570	103.03%	2,906,794	6.29%
2004	45,093,677	45,012,510	99.82%	1,508,472	46,520,982	103.17%	2,435,365	5.40%
2005	46,468,494	46,183,011	99.39%	1,368,388	47,551,399	102.33%	2,249,943	4.84%
2006	48,300,730	47,988,079	99.35%	1,163,021	49,151,100	101.76%	2,315,297	4.79%
2007	50,348,481	50,485,940	100.27%	1,121,119	51,607,059	102.50%	2,475,525	4.92%
2008	52,321,921	50,776,187	97.05%	1,050,771	51,826,958	99.05%	2,860,168	5.47%

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)(2)	Per Capita (1)
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Sewer Bonds	General Obligation Bonds	Capital Leases			
1999	\$ 53,207	\$ 700	\$ 498	\$ 33,105	\$ 968	\$ 208	88,686	1.424%	\$ 386
2000	\$ 67,027	\$ 495	\$ 407	\$ 31,750	\$ 893	\$ 162	100,734	1.470%	\$ 434
2001	\$ 67,072	\$ 340	\$ 357	\$ 43,380	\$ 813	\$ 227	112,189	1.564%	\$ 481
2002	\$ 83,155	\$ 220	\$ 297	\$ 41,880	\$ 730	\$ 141	126,423	1.691%	\$ 539
2003	\$ 99,341	\$ 170	\$ 237	\$ 40,320	\$ 634	\$ 44	140,746	1.821%	\$ 594
2004	\$ 110,300	\$ 135	\$ 177	\$ 37,615	\$ 535	\$ 0	148,762	1.819%	\$ 621
2005	\$ 103,222	\$ 75	\$ 117	\$ 35,455	\$ 433	\$ 0	139,302	1.619%	\$ 579
2006	\$ 114,344	\$ 65	\$ 58	\$ 20,715	\$ 331	\$ 0	135,513	1.442%	\$ 557
2007	\$ 108,789	\$ 45	\$ 0	\$ 19,150	\$ 221	\$ 0	128,205	N/A	\$ 554
2008	\$ 102,866	\$ 5	\$ 0	\$ 17,520	\$ 114	\$ 0	120,505	N/A	\$ 554

Source: Kitsap County Treasurer

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

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

(2) Percentage of Personal Income was re-stated in 2008.

KITSAP COUNTY, WASHINGTON

Table 10

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

(amounts expressed thousands, except per capita amount)

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value(1) of Property</u>	<u>Per Capita (2)</u>
1999	54,175	6,110	48,065	0.35%	209
2000	67,920	5,247	62,673	0.43%	270
2001	67,885	2,001	65,884	0.42%	282
2002	83,885	2,652	81,233	0.47%	346
2003	99,975	2,927	97,048	0.53%	409
2004	110,835	2,889	107,946	0.55%	451
2005	103,655	3,246	100,409	0.45%	418
2006	114,675	2,972	111,703	0.44%	459
2007	109,010	1,686	107,324	0.33%	438
2008	102,980	1,414	101,566	0.28%	411

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

KITSAP COUNTY, WASHINGTON

Table 11

Computation of Direct and Overlapping Debt December 31, 2008

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to Kitsap County</u>	<u>Amount Applicable to Kitsap County</u>
Kitsap County	\$ 108,809,269	100%	\$ 108,809,269
Cities	\$ 61,874,767	100%	\$ 61,874,767
School Districts	\$ 184,715,612	100%	\$ 184,715,612
Park Districts	\$ 5,039,610	100%	\$ 5,039,610
Fire Districts	\$ 10,443,950	100%	\$ 10,443,950
Port Districts	\$ 15,330,000	100%	\$ 15,330,000
Library Capital Facility	\$ 665,000	100%	\$ 665,000
Water Districts	\$ 350,000	100%	\$ 350,000
Public Utility District	\$ 4,015,000	100%	\$ 4,015,000
Total	<u>\$ 391,243,208</u>		<u>\$ 391,243,208</u>

Source: Kitsap County Treasurer
No debt service for SD403.
Mason County shares SD403 with Kitsap County and so this would be the only time
the percentage wouldn't be 100%.

KITSAP COUNTY

Table 12

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

	<u>Fiscal Year</u>									
	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Debt Limit	\$ 329,676	\$ 357,297	\$ 350,057	\$ 383,190	\$ 412,352	\$ 435,236	\$ 484,627	\$ 583,009	\$ 714,487	\$ 816,307
Total net debt applicable to limit	<u>48,749</u>	<u>63,184</u>	<u>66,839</u>	<u>82,718</u>	<u>85,300</u>	<u>117,631</u>	<u>110,218</u>	<u>120,973</u>	<u>115,046</u>	<u>108,809</u>
Legal debt margin	<u>\$ 280,927</u>	<u>\$ 294,113</u>	<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>
Total net debt applicable to the limit as a percentage of debt limit	14.79%	17.68%	19.09%	21.59%	20.69%	27.03%	22.74%	20.75%	16.10%	13.33%

Legal Debt Margin Calculation for Fiscal Year 2008

Assessed value	\$ 32,652,262
Total assessed value	\$ 32,652,262
Debt limit (2.5% of total assessed value)	816,307
Debt applicable to limit:	
General Obligation bonds	102,980
Other debts	<u>5,829</u>
Total net debt applicable to limit	<u>108,809</u>
Legal debt margin	<u>\$ 707,498</u>

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

KITSAP COUNTY, WASHINGTON

Table 13

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

Fiscal Year	Sewer Revenue Bonds							Special Assessment Bonds				
	Sewer Charges and Other (1)	Less: Operating Expenses(2)	Net Available Revenue	Debt Service				Special Assessment Collections	Debt Service			
				Principal	Interest	Total	Coverage		Principal	Interest	Total	Coverage
1999	8,630,134	5,711,605	2,918,529	1,340,000	1,791,190	3,131,190	0.93	616,469	457,386	63,259	520,645	1.18
2000	10,591,013	5,873,750	4,717,263	1,355,000	1,792,957	3,147,957	1.50	231,378	205,000	37,725	242,725	0.95
2001	11,591,804	6,061,999	5,529,805	1,445,000	1,665,810	3,110,810	1.78	195,232	155,000	26,785	181,785	1.07
2002	12,403,312	6,591,463	5,811,849	1,500,000	1,596,687	3,096,687	1.88	98,732	120,000	17,925	137,925	0.72
2003	12,369,203	7,233,155	5,136,048	1,560,000	1,503,863	3,063,863	1.68	53,607	50,000	11,658	61,658	0.87
2004	13,192,175	7,305,104	5,887,071	2,705,000	1,396,356	4,101,356	1.44	76,559	35,000	8,998	43,998	1.74
2005	13,516,012	8,130,635	5,385,377	2,160,000	1,324,212	3,484,212	1.55	19,597	60,000	7,175	67,175	0.29
2006	13,355,656	8,734,549	4,621,107	1,445,000	1,070,334	2,515,334	1.84	20,637	10,000	4,010	14,010	1.47
2007	14,595,251	8,686,432	5,908,819	1,565,000	922,287	2,487,287	2.38	18,700	20,000	3,478	23,478	0.80
2008	15,744,093	9,649,643	6,094,450	1,630,000	862,471	2,492,471	2.45	20,072	40,000	2,408	42,408	0.47

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

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

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

KITSAP COUNTY, WASHINGTON

TABLE 14

Demographic Statistics Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (millions of dollars) (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (5)
1999	229,700	6,230	27,159	46,824	5.0
2000	231,969	6,853	29,493	47,377	5.6
2001	233,400	7,172	30,549	47,581	6.0
2002	234,700	7,476	31,336	46,134	6.6
2003	237,000	7,731	32,215	46,296	6.2
2004	239,500	8,177	33,865	45,884	5.9
2005	240,400	8,603	35,616	45,009	5.1
2006	243,400	9,399	39,353	45,964	4.9
2007	244,800	N/A*	N/A*	42,926	4.4
2008	246,800	N/A*	N/A*	40,463	6.0

Sources:

- (1) State of Washington - Office of Financial Management
- (2) Bureau of Economic Analysis, an agency of the U.S. Department of Commerce
- (3) Bureau of Economic Analysis, an agency of the U.S. Department of Commerce
- (4) Kitsap County School Districts and estimated Private Schools Totals reported to the State as of October 2008
- (5) Washington Employment Security Department

KITSAP COUNTY, WASHINGTON

Table 15

Principal Employers Current year and Seven Years Ago

EMPLOYER	2008			2001		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
* Naval Base Kitsap	14,900	1	12.47%			
* Puget Sound Naval Shipyard	9,650	2	8.08%	8,100	1	8.16%
* Puget Sound Naval Shipyard (Bangor	2,900	3	2.43%	3,400	2	3.43%
Harrison Memorial Hospita	2,301	4	1.93%	1,275	4	1.29%
Central Kitsap School District	1,572	5	1.32%	1,140	6	1.15%
* Naval Undersea Warfare Center (Keyport)	1,400	6	1.17%	1,888	3	1.90%
Kitsap County	1,238	7	1.04%	1,139	7	1.15%
South Kitsap School Distric	1,220	8	1.02%	1,022	9	1.03%
Olympic College	1,110	9	0.93%			
North Kitsap School Distric	1,025	10	0.86%			
Naval Station Bremerton				1,168	5	1.18%
Bremerton Naval Hospita				1084	8	1.09%
Johnson Controls World Services				800	10	0.81%
Total	37,316		31.23%	21,016		21.18%

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

** Workforce Explorer Washington

** 119,480

** 99,220

KITSAP COUNTY, WASHINGTON

Table 16

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

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

Source: Position control budget file years 01-03
years 04-2008 budget book

KITSAP COUNTY, WASHINGTON

Table 17

Operation Indicators by Function/ Program Last Seven Fiscal Years

Function	2002	2003	2004	2005	2006	2007	2008
Judicial Services							
Prosecutor							
Total Criminal Referrals	15,656	14,655	14,705	15,131	15,237	15,674	14,831
Public Safety							
Sheriffs							
Complaint Reports	20,349	18,591	16,668	16,033	16,965	16,840	16,631
Jail							
Bookings	8,351	8,305	8,253	8,675	9,458	10,866	10,204
Average Daily Jail Population	270	292	340	409	404	488	408
Cencom							
Emergency Calls Answered	361,709	266,347	271,557	279,405	287,983	221,651	155,904
Incidents Dispatched	231,515	225,958	233,955	240,721	248,113	242,855	239,995
Transportation							
Roads							
Sealcoating (center In. miles)***	33.35	29.84	22.81	28.11	18.11	19.39	0.00
Maintenance Overlays (center In. miles)	20.01	18.66	17.34	18.48	23.05	20.52	15.99
Business Type Activites							
Sewer Utility							
Total Treated Sewage (gallons)*	1,419,012	1,536,342	1,482,153	1,481,965	1,722,543	1,536,700	1,530,733,788
Sewer Permits Issued	123	164	132	125	103	84	162
Surface and Storm Water Management							
Catch Basins Maintained	3,934	9,935	10,478	10,340	10,912	7,560	10,025
Number of request for action	108	84	38	35	27	22	45
Solid Waste **							
Tons of garage disposed	N/A	190,935	200,483	204,944	215,909	217,824	205,000
Tons of Recyclables collected	N/A	33,476	36,291	36,289	36,302	36,702	31,491

Sources: Various County Departments

Note: Some indicators are not available for government functions.

* Reported in thousands

** Contract started in 2003

KITSAP COUNTY, WASHINGTON

Table 18

Capital Asset Statistics by Function Last Seven Fiscal Years

Function	2002	2003	2004	2005	2006	2007	2008
Judicial Services*							
Superior Court Rooms	9	9	9	9	9	9	9
District Court Rooms	5	5	5	5	5	5	5
Public Safety							
Sheriffs							
Stations	3	3	3	3	3	3	3
Jail							
Beds	568	568	568	568	568	587	587
Juvenile Detention Center							
Beds	65	65	65	65	65	103	103
Cencom							
Buildings	1	1	1	1	1	1	1
Broadcast Towers	6	6	6	6	6	6	5
Transportation							
Roads							
Miles of Roads Maintained	828	929	929	929	933	939	930
Traffic Signals	32	34	35	35	37	41	43
Street Lights	411	411	452	476	476	496	496
Culture and Recreation							
Parks							
Developed parks	66	67	68	74	75	77	78
Parks acreage	3,359	3,403	4,603	5,643	5,693	5,800	5,694
Business Type Activities							
Sewer Utility							
Treatment Plants	4	4	4	4	4	4	4
Pump Stations	64	64	65	65	65	65	67
Surface and Storm Water Management							
Number of retention facilities	381	414	484	494	551	551	551
Solid Waste							
Transfer Stations	3	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, and 56 work release beds