



STATISTICAL SECTION

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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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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.	
Revenue Capacity	S-7
These schedules contain information to help the reader assess the government's most significant local revenue sources, the property tax.	
Debt Capacity	S-11
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.	
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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.	
Operating Information	S-18
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

KITSAP COUNTY, WASHINGTON

Table 1

Net Position by Component Last Ten Fiscal Years

(amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities										
Invested in capital assets, net of related debt	\$ 292,949	\$ 298,895	\$ 320,024	\$ 319,470	\$ 327,899	\$ 336,650	\$ 337,423	\$ 329,346	\$ 330,249	\$ 325,882
Restricted	3,230	27,645	10,731	21,200	16,531	13,837	21,404	18,758	15,984	13,681
Unrestricted	89,586	67,286	75,333	69,801	75,427	70,512	44,582	50,676	52,207	53,902
Total governmental activities net position	\$ 385,765	\$ 393,826	\$ 406,088	\$ 410,471	\$ 419,857	\$ 420,999	\$ 403,409	\$ 398,780	\$ 398,440	\$ 393,465
Business-type activities										
Invested in capital assets, net of related debt	\$ 24,249	\$ 30,097	\$ 29,942	\$ 41,407	\$ 42,020	\$ 42,903	\$ 47,506	\$ 53,159	\$ 53,847	\$ 53,332
Restricted	618	19,048	25,708	14,096	11,801	44	44	3,449	3,342	3,342
Unrestricted	68,441	44,928	42,497	45,940	51,476	67,114	67,734	60,168	60,238	62,209
Total business-type activities net position	\$ 93,308	\$ 94,073	\$ 98,147	\$ 101,443	\$ 105,297	\$ 110,061	\$ 115,284	\$ 116,776	\$ 117,427	\$ 118,883
Primary government										
Invested in capital assets, net of related debt	\$ 317,198	\$ 328,992	\$ 349,966	\$ 360,878	\$ 369,919	\$ 379,553	\$ 384,929	\$ 382,505	\$ 384,095	\$ 379,215
Restricted	3,848	46,693	36,439	35,296	28,332	13,881	21,448	22,207	19,326	17,023
Unrestricted	158,027	112,214	117,830	115,741	126,903	137,626	112,316	110,844	112,446	116,111
Total primary government net position	\$ 479,073	\$ 487,899	\$ 504,235	\$ 511,915	\$ 525,154	\$ 531,060	\$ 518,693	\$ 515,556	\$ 515,867	\$ 512,349

KITSAP COUNTY, WASHINGTON

Table 2

Change in Net Position Last Ten Fiscal Years

(amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental Activities:										
General Government	\$21,925	\$20,925	\$19,134	\$22,847	\$23,571	\$26,687	\$27,213	\$27,402	\$25,549	\$24,934
Judicial Services	12,244	12,937	13,661	13,801	14,388	14,611	14,577	13,506	13,872	13,331
Public Safety	31,211	35,253	41,094	45,588	50,515	51,517	51,901	50,796	49,375	49,145
Physical Environment	1,314	1,464	1,509	2,613	4,956	3,982	4,198	4,588	3,044	3,288
Transportation	34,160	34,428	35,615	37,956	37,485	37,460	37,761	36,831	37,020	38,056
Health & Human Services	38,455	36,166	34,968	34,837	40,585	44,876	47,931	46,998	43,615	43,974
Economic Environment	8,146	8,713	8,126	9,041	8,276	8,752	7,639	7,698	6,523	6,747
Culture & Recreation	6,058	6,848	7,206	9,031	8,075	7,293	6,885	6,436	6,766	6,908
Interest on Long-Term Debt	4,557	5,081	4,642	5,105	5,563	5,444	5,367	6,445	5,599	5,399
Total Governmental	<u>\$158,070</u>	<u>\$161,815</u>	<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>
Business Type Activities										
Solid Waste	11,493	12,153	12,737	14,029	16,627	14,033	13,780	13,823	14,373	13,637
Sewer Utility	11,856	11,924	12,426	14,169	14,198	14,886	14,026	14,545	15,763	16,613
Surface Water	4,274	4,351	4,627	4,580	4,710	4,813	5,505	6,150	7,055	7,388
Golf	9	8	8	8	7	27	416	0	0	0
Total Business Type Activities	<u>\$27,632</u>	<u>\$28,436</u>	<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>
Total Primary Government Expenses	<u>\$185,702</u>	<u>\$190,251</u>	<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>
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	\$16,387	\$16,374	\$6,932	\$7,167	\$8,734	\$8,833	\$10,327	\$10,581	\$8,502	\$8,639
Judicial Services	133	141	3,695	4,277	4,617	4,650	4,486	4,414	4,804	5,007
Public Safety	334	385	788	829	1,466	929	1,269	1,289	1,033	1,053
Physical Environment	18	32	1,453	1,631	677	5,781	4,068	4,094	3,850	4,224
Transportation	1,194	850	1,126	1,186	2,268	2,840	2,462	2,468	3,445	3,012
Health & Human Services	288	280	303	279	380	292	219	203	199	182
Economic Environment			4,421	4,349	5,330	56	86	79	75	91
Culture and Recreation	495	434	943	1,125	997	939	1,117	1,006	1,055	1,449
Operating Grants	57,487	55,096	58,557	59,209	69,473	72,120	71,831	72,055	67,947	66,458
Capital Grants and Contributions		847	3,191	4,253	3,540	3,799	4,053	1,662	3,265	2,556
Total Governmental Activities	<u>\$76,336</u>	<u>\$74,439</u>	<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>
Program Revenues										

KITSAP COUNTY, WASHINGTON

Table 2

Change in Net Position Last Ten Fiscal Years

(amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Business Type Activities										
Charges for Services										
Solid Waste	\$12,025	\$13,196	\$13,983	\$14,902	\$15,083	\$13,621	\$12,665	\$12,407	\$12,290	\$12,163
Sewer Utility	11,422	12,483	13,496	12,826	13,191	14,817	14,398	14,325	15,809	16,029
Surface Water	4,499	4,371	4,714	5,333	6,167	6,916	7,347	7,493	7,397	7,394
Golf	2				0	0	0	0	0	0
Operating Grants					0	0	0	608	1,037	998
Capital Grants and contributions	10	228		562	1,824	831	3,117	742	784	1,925
Total business-type activities	<u>\$27,958</u>	<u>\$30,278</u>	<u>\$32,193</u>	<u>\$33,623</u>	<u>\$36,265</u>	<u>\$36,185</u>	<u>\$37,527</u>	<u>\$35,575</u>	<u>\$37,317</u>	<u>\$38,509</u>
program revenues										
Total Primary Government	<u>\$104,294</u>	<u>\$104,717</u>	<u>\$113,602</u>	<u>\$117,928</u>	<u>\$133,747</u>	<u>\$136,424</u>	<u>\$137,445</u>	<u>\$133,426</u>	<u>\$131,492</u>	<u>\$131,180</u>
Program Revenues										
Net (Expense)/ Revenue										
Governmental Activities	(81,734)	(87,376)	(84,546)	(96,514)	(95,932)	(100,382)	(103,554)	(102,849)	(97,188)	(99,111)
Business-type activities	326	1,842	2,395	837	723	2,426	3,800	1,057	126	871
Total Primary Government Net Expense	<u>(\$81,408)</u>	<u>(\$85,534)</u>	<u>(\$82,151)</u>	<u>(\$95,677)</u>	<u>(\$95,209)</u>	<u>(\$97,956)</u>	<u>(\$99,754)</u>	<u>(\$101,792)</u>	<u>(\$97,062)</u>	<u>(\$98,240)</u>

General Revenues and Other Changes in Net Position

Governmental activities

Taxes										
Property taxes, levied for general purposes	\$46,189	\$45,333	\$46,589	\$46,694	\$50,637	\$51,816	\$52,821	\$54,472	\$55,249	\$56,249
Property taxes, levied for debt service	37	0	0	0	0	0	0	0	0	0
Sales & use taxes	28,347	34,588	29,354	31,354	32,270	29,642	27,339	26,498	26,995	27,008
Fines & forfeits										0
Other taxes	4,525	4,511	13,139	14,537	11,440	9,774	9,288	10,139	9,989	11,062
Investment earnings	2,374	3,044	3,706	5,163	6,440	4,739	3,064	2,183	1,704	1,683
Miscellaneous	3,425	2,490	2,634	2,849	4,147	5,087	5,133	4,763	3,772	3,428
Special item - gain(loss) on assumption of debt	0	(3,352)	108	0	0	0	(10,330)	0	0	(2,578)
Extraordinary item - gain(loss) on transfer of assets to Port Orchard - annexation	0	0	0	0	0	0	(2,168)	(216)	0	(1,081)
Special item - loss on demolition of building	0	0	0	0	0	0	0	0	(1,195)	(1,977)
Transfers	750	703	478	300	383	538	542	382	334	349
Total Governmental activities	<u>\$85,647</u>	<u>\$87,317</u>	<u>\$96,008</u>	<u>\$100,897</u>	<u>\$105,317</u>	<u>\$101,596</u>	<u>\$85,689</u>	<u>\$98,221</u>	<u>\$96,848</u>	<u>\$94,143</u>
Business-type activities										
Investment earnings	\$1,533	\$1,231	\$1,920	\$2,830	\$3,042	\$2,034	\$1,189	\$816	\$859	\$649
Miscellaneous	2,420	374	42	105	471	842	776	0	0	0
Special item - gain(loss) on sale of capital assets	0	0	195	0	0	0	0	0	0	0
Transfers	(750)	(703)	(478)	(299)	(383)	(538)	(542)	(382)	(334)	(349)
Total business-type activities	<u>\$3,203</u>	<u>\$902</u>	<u>\$1,679</u>	<u>\$2,636</u>	<u>\$3,130</u>	<u>\$2,338</u>	<u>\$1,423</u>	<u>\$434</u>	<u>\$525</u>	<u>\$300</u>
Total Primary Government	<u>\$88,850</u>	<u>\$88,219</u>	<u>\$97,687</u>	<u>\$103,533</u>	<u>\$108,447</u>	<u>\$103,934</u>	<u>\$87,112</u>	<u>\$98,655</u>	<u>\$97,373</u>	<u>\$94,443</u>

Change in Net Position

Governmental activities	3,913	(59)	11,462	4,383	9,385	1,214	(17,865)	(4,628)	(340)	(4,968)
Business Type activities	3,529	2,744	4,074	3,473	3,853	4,764	5,223	1,491	651	1,171
Total Primary Government	<u>\$7,442</u>	<u>\$2,685</u>	<u>\$15,536</u>	<u>\$7,856</u>	<u>\$13,238</u>	<u>\$5,978</u>	<u>(\$12,642)</u>	<u>(\$3,137)</u>	<u>\$311</u>	<u>(\$3,797)</u>

KITSAP COUNTY, WASHINGTON

Table 3

Fund Balances of Governmental Funds

Last Ten Fiscal Years

(amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008	2009 (1)	2010	2011 (2)	2012
General Fund (Per GASB 54) (2)										
Nonspendable	-	-	-	-	-	-	-	-	\$440	\$443
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	13,233	18,018
General Fund (Prior to GASB 54) (2)										
Reserved	\$182	\$11,877	\$11,577	\$11,577	\$11,577	\$11,197	\$462	\$451	-	-
Unreserved	12,783	13,831	12,125	9,031	9,313	6,581	5,111	7,900	-	-
Total General Fund	<u>\$12,965</u>	<u>\$25,708</u>	<u>\$23,702</u>	<u>\$20,608</u>	<u>\$20,890</u>	<u>\$17,778</u>	<u>\$5,573</u>	<u>\$8,351</u>	<u>\$13,673</u>	<u>\$18,461</u>
All Other Governmental Funds (Per GASB 54) (2)										
Nonspendable	-	-	-	-	-	-	-	-	\$9,785	\$9,260
Restricted	-	-	-	-	-	-	-	-	55,836	26,728
Committed	-	-	-	-	-	-	-	-	1,535	32,334
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	(413)	-
All Other Governmental Funds (Prior to GASB 54) (2)										
Reserved	\$3,230	\$0	\$0	\$0	\$0	\$2,267	\$2,713	\$2,042	-	-
Unreserved, reported in:										
Special Revenue Funds	46,797	45,671	53,012	53,783	58,430	51,796	46,522	49,966	-	-
Debt Service Funds		3,259	3,824	3,377	1,777	1,506	12,319	11,716	-	-
Capital Projects Funds	33,175	24,386	6,906	17,823	14,754	12,331	9,052	7,074	-	-
Total all other Governmental Funds	<u>\$83,202</u>	<u>\$73,316</u>	<u>\$63,742</u>	<u>\$74,983</u>	<u>\$74,961</u>	<u>\$67,900</u>	<u>\$70,606</u>	<u>\$70,798</u>	<u>\$66,743</u>	<u>\$68,322</u>

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

(2) Prior to the implementation of GASB Statement No. 54 in 2011, fund balances were classified as Reserved or Unreserved.

Under GASB Statement No. 54, fund balances are classified as Nonspendable, Reserved, Committed, Assigned or Unassigned.

General Fund's Fund Balance includes fund balances of thirteen funds previously classified as Special Revenue funds, that did not meet the new Special Revenue fund definition of GASB Statement No. 54. See Note 1.12 for details.

KITSAP COUNTY, WASHINGTON

Table 4

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Property Taxes	\$46,189	\$45,333	\$46,589	\$46,695	\$50,638	\$51,816	\$52,821	\$54,472	\$55,249	\$56,249
Retail Sales & Use Taxes	28,347	34,588	29,354	31,354	32,270	29,641	27,339	26,498	26,995	27,008
Other Taxes	4,562	4,511	13,139	14,537	11,439	9,774	9,288	10,139	9,989	11,062
Licenses and Permits	3,130	2,983	3,435	3,308	3,286	2,637	1,847	2,597	2,415	2,782
Intergovernmental	57,487	55,943	61,748	63,462	73,003	75,919	75,884	73,717	71,212	68,703
Charges for Services	12,829	12,603	13,587	14,472	15,185	15,824	15,894	15,463	14,066	14,605
Fines & Forfeits	2,889	2,908	2,639	3,063	3,523	2,998	2,719	2,452	2,820	3,105
Investment Earnings	2,374	3,044	3,706	5,163	6,449	4,739	3,064	2,183	1,704	1,682
Miscellaneous	3,425	2,490	2,634	2,714	4,077	5,028	4,669	4,724	3,749	3,415
Total Revenues	\$161,232	\$164,403	\$176,831	\$184,768	\$199,870	\$198,376	\$193,525	\$192,245	\$188,199	\$188,611
Expenditures										
Current:										
General Government	\$21,109	\$23,148	\$23,456	\$25,770	\$26,840	\$28,817	\$27,540	\$ 27,173	\$24,376	\$25,254
Judicial Services	12,176	12,876	13,611	13,769	14,367	14,592	14,556	13,486	13,854	13,312
Public Safety	29,394	33,011	38,193	42,394	45,790	47,059	47,703	45,942	45,071	44,512
Physical Environment	1,314	1,464	1,509	2,613	4,956	3,982	4,198	4,588	3,044	3,289
Transportation	18,750	19,015	20,537	23,502	22,124	23,404	23,249	23,744	24,208	25,215
Health & Human Services	38,283	35,995	34,810	34,683	40,433	44,725	47,780	46,854	43,475	43,834
Economic Environment	8,117	8,689	8,104	9,025	8,260	8,737	7,624	7,684	6,518	6,743
Culture and Recreation	5,470	6,201	6,221	7,952	6,944	6,053	5,482	5,165	5,479	5,595
Debt Service										
Principal	12,007	9,880	7,504	7,165	5,744	6,129	17,438	9,692	11,567	9,803
Interest and Other Charges	4,557	5,081	4,642	5,350	5,567	5,444	6,664	5,959	5,275	5,075
Capital Outlay	39,511	40,242	30,041	23,188	19,014	19,917	14,678	8,038	10,379	4,406
Total Expenditures	\$190,688	\$195,602	\$188,628	\$195,411	\$200,039	\$208,859	\$216,912	\$ 198,325	\$ 193,246	\$ 187,038
Excess (Deficiency) of Revenues Over Expenditures	(\$29,456)	(\$31,199)	(\$11,797)	(\$10,643)	(\$169)	(\$10,483)	(\$23,387)	(\$6,080)	(\$5,047)	\$1,573

KITSAP COUNTY, WASHINGTON

Table 4

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Other Financing Sources (Uses):										
Proceeds from BANS	\$0	\$0	\$0	\$0	\$0	\$0	\$40,546	\$876	\$640	\$492
Refunding Bonds Issued	0	3,424	20,226	18,085	0	0	0	9,416	20,422	0
Premiums on Bonds	0	0	0	338	0	0	0	73	869	0
Capital-Related Debt Issued	27,591	17,314	0	0	0	0	0	0	0	0
Payment to Bond Refunding Escrow Agent	0	0	(20,507)	0	0	0	0	(7,141)	(21,363)	0
Sale of Capital Assets	21	1,070	108	135	0	4	0	7	0	567
Transfers In	32,597	23,248	25,391	38,880	18,443	18,792	29,349	20,725	15,780	17,659
Transfers Out	(31,462)	(22,396)	(24,974)	(38,649)	(18,015)	(18,416)	(28,775)	(20,373)	(15,492)	(17,607)
Other Adjustments	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources & Uses	\$28,747	\$22,660	\$244	\$18,789	\$428	\$380	\$41,120	\$3,583	\$856	\$1,111
Special Items										
Payment of Assumed Debt	0	0	0	0	0	0	(54,103)	0	0	0
Special Item-Sales of Pledged Assets	0	0	0	0	0	0	26,595	5,468	5,459	3,688
Total Special Items	0	0	0	0	0	0	(27,508)	5,468	5,459	3,688
Net Change in Fund Balance	(\$709)	(\$8,539)	(\$11,553)	\$8,146	\$259	(\$10,103)	(\$9,775)	\$2,971	\$1,268	\$6,372
 Debt Service as a Percentage of Non-capital Expenditures	 11.0%	 9.6%	 7.7%	 7.3%	 6.2%	 6.1%	 11.9%	 8.2%	 9.2%	 8.1%

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		
2003	\$ 15,814,919	\$ 18,053,560	\$ 356,574	\$ 356,574	\$ 16,171,493	\$ 18,410,134	88.0%	3.28
2004	\$ 16,783,067	\$ 19,158,752	\$ 323,409	\$ 323,409	\$ 17,106,476	\$ 19,482,161	88.0%	2.84
2005	\$ 18,768,099	\$ 21,899,765	\$ 313,811	\$ 313,811	\$ 19,081,910	\$ 22,213,576	87.0%	3.03
2006	\$ 22,686,482	\$ 25,235,241	\$ 356,620	\$ 356,620	\$ 23,043,102	\$ 25,591,861	90.1%	2.61
2007	\$ 27,857,987	\$ 31,801,355	\$ 433,991	\$ 433,991	\$ 28,291,978	\$ 32,235,346	87.9%	2.21
2008	\$ 31,882,028	\$ 36,395,009	\$ 456,171	\$ 465,956	\$ 32,338,199	\$ 36,860,965	87.8%	2.02
2009	\$ 31,870,208	\$ 37,058,381	\$ 421,446	\$ 434,929	\$ 32,291,654	\$ 37,493,310	86.2%	2.09
2010	\$ 29,476,028	\$ 34,314,352	\$ 442,035	\$ 447,404	\$ 29,918,063	\$ 34,761,756	86.2%	2.32
2011	\$ 27,707,518	\$ 31,414,420	\$ 443,635	\$ 449,934	\$ 28,151,153	\$ 31,864,354	88.4%	2.50
2012	\$ 26,438,990	\$ 29,840,846	\$ 412,734	\$ 419,445	\$ 26,851,724	\$ 30,260,291	88.8%	2.66

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*	
2003	1.60	1.92	3.52	7.01	1.71	0.39	2.33	0.47	0.10	2.54	18.07
2004	1.41	1.87	3.28	7.01	1.69	0.38	2.33	0.46	0.10	1.14	16.39
2005	1.31	1.72	3.03	6.59	1.58	0.35	2.21	0.43	0.09	1.74	16.02
2006	1.13	1.47	2.60	5.74	1.43	0.30	1.97	0.37	0.08	1.72	14.21
2007	0.96	1.25	2.21	5.12	1.41	0.50	1.71	0.31	0.07	1.38	12.71
2008	0.88	1.14	2.02	4.61	1.34	0.46	1.52	0.28	0.06	1.26	11.55
2009	0.90	1.18	2.08	4.74	1.40	0.46	1.57	0.29	0.06	1.36	11.96
2010	0.99	1.33	2.32	5.21	1.70	0.50	1.73	0.33	0.07	1.50	13.36
2011	1.07	1.43	2.50	5.49	1.79	0.52	1.87	0.35	0.07	1.50	14.09
2012	1.13	1.52	2.65	6.19	1.82	0.53	1.95	0.37	0.08	1.59	15.18

Source: Kitsap County Assessor

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

KITSAP COUNTY, WASHINGTON

Table 7

Principal Property Taxpayers December 31, 2012

(amounts expressed in thousands)

Name	2012			2003		
	Assessed Value	Rank	Percent of County Assessed Value**	Assessed Value	Rank	Percent of County Assessed Value**
Puget Sound Energy	117,671	1	0.43%	124,275	1	0.75%
PPR Kitsap Mall LLC J325	78,868	2	0.29%	51,379	3	0.31%
Qwest Corporation	53,484	3	0.20%	68,942	2	0.42%
Walmart	41,018	4	0.15%	16,950	7	0.10%
ABS WA O LLC (Albertsons)	37,798	5	0.14%	15,086	9	0.09%
Fred Meyer	37,020	6	0.14%	27,007	4	0.16%
PK 1 Silverdale Shopping Center LLC	33,075	7	0.12%	-		0.00%
Fairgrounds Road LLC	31,013	8	0.11%	14,781	10	0.09%
Ryan Tim Properties	28,975	9	0.11%	-		0.00%
Cascade Natural Gas	28,116	10	0.10%	20,451	5	0.12%
Kitsap Credit Union	28,053	11	0.10%	-		0.00%
Mentor J P	25,327	12	0.09%	11,313	12	0.07%
United Telephone Co of the NW	23,227	13	0.09%	19,695	6	0.12%
NA Mariners Glen 68 LP	20,517	14	0.08%	-		0.00%
Home Depot USA Inc	19,769	15	0.07%	-		
SK Santa Fe Ridge LLC et al	19,604	16	0.07%	-		0.00%
Olhava Associates Lmtd Ptnsp	19,250	17	0.07%	-		
ONL IDA Seven Stones LLC	19,134	18	0.07%	-		
Treetops Investors LLC	18,194	19	0.07%	-		0.00%
GFS Wellington LLC	18,037	20	0.07%	-		
PNW Island Village LLC				15,432	8	0.09%
Century Tel of WA INC (T141)				12,781	11	0.08%
Comcast of CA/CO/WA LP				10,814	13	0.07%
Wave Division IV LLC				10,152	14	0.06%
Poulsbo Retirement Center				8,910	15	0.05%
Costco Whoelsale Corp				8,611	16	0.05%
FW Outlook Apartments LLC				8,331	17	0.05%
Quail Hollow Assoc/Greystone Serv Corp				7,843	18	0.05%
PPR North Point LLC J335				7,741	19	0.05%
JC Penney Corporation 2353				7,668	20	0.05%
	<u>\$698,149</u>		<u>2.57%</u>	<u>\$468,161</u>		<u>2.84%</u>

Source: Kitsap County Assessor

KITSAP COUNTY, WASHINGTON

Table 8

Property Tax Levies and Collections* Last Ten Fiscal Years

(amounts expressed in thousands)

Fiscal Year	Taxes Levied for the Year (Original Levy)	Adjustments (1)	Total Adjusted Tax Levy	Collected in the Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Total Uncollected Taxes (2)	
				Amount	Percentage of Levy		Amount	Percentage of Adj Levy	Amount	Percentage of Adj Levy
2003	46,223,816	(242,238)	45,981,578	44,498,726	96.27%	1,422,529	45,921,255	99.87%	60,323	0.13%
2004	45,093,677	(28,399)	45,065,278	43,843,776	97.23%	1,169,800	45,013,576	99.89%	51,702	0.11%
2005	46,468,494	(187,803)	46,280,691	45,220,519	97.31%	972,192	46,192,711	99.81%	87,980	0.19%
2006	48,300,730	(100,430)	48,200,300	46,994,481	97.30%	1,148,628	48,143,109	99.88%	57,191	0.12%
2007	50,348,481	514,746	50,863,227	49,536,310	98.39%	1,279,854	50,816,164	99.91%	47,063	0.09%
2008	52,321,920	25,164	52,347,084	50,776,187	97.05%	1,516,191	52,292,378	99.90%	54,706	0.10%
2009	53,644,646	(53,455)	53,591,191	51,777,046	96.52%	1,728,995	53,506,041	99.84%	85,150	0.16%
2010	54,581,251	(137,027)	54,444,224	52,778,658	96.70%	1,268,326	54,046,984	99.27%	397,240	0.73%
2011	55,458,279	(188,563)	55,269,716	53,687,415	96.81%	916,489	54,603,904	98.80%	665,812	1.20%
2012	56,410,557	(131,147)	56,279,410	54,763,640	97.08%	-	54,763,640	97.31%	1,515,770	2.69%

Source: Kitsap County Treasurer

* Excludes Agency Funds.

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

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

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

KITSAP COUNTY, WASHINGTON

Table 9

Ratios of Outstanding Debt by Type Last Ten Fiscal Years

(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Special Assessment Bonds	Other Debt (2)	Sewer Bonds	General Obligation Bonds	Other Debt (2)			
2003	\$ 99,341	\$ 170	\$ 6,758	\$ 40,320	\$ 634	\$ 432	147,936	1.895%	\$ 619
2004	\$ 110,300	\$ 135	\$ 6,619	\$ 37,615	\$ 535	\$ 8,751	164,132	1.981%	\$ 686
2005	\$ 103,222	\$ 75	\$ 6,446	\$ 35,455	\$ 433	\$ 12,599	158,347	1.802%	\$ 671
2006	\$ 114,344	\$ 65	\$ 6,240	\$ 20,715	\$ 331	\$ 12,092	153,844	1.651%	\$ 642
2007	\$ 108,789	\$ 45	\$ 6,036	\$ 19,150	\$ 221	\$ 11,476	145,717	1.452%	\$ 612
2008	\$ 102,866	\$ 5	\$ 5,829	\$ 17,520	\$ 114	\$ 10,854	137,188	1.304%	\$ 572
2009	\$ 100,335	\$ 0	\$ 31,438	\$ 15,825	\$ 0	\$ 10,225	157,822	1.510%	\$ 655
2010	\$ 97,862	\$ 0	\$ 27,292	\$ 52,535	\$ 0	\$ 10,400	188,089	1.766%	\$ 747
2011	\$ 91,962	\$ 0	\$ 24,484	\$ 50,620	\$ 0	\$ 9,485	176,551	1.701%	\$ 724
2012	\$ 84,644	\$ 0	\$ 22,489	\$ 48,650	\$ 0	\$ 11,484	167,267	N/A	\$ N/A

Source: Kitsap County Treasurer

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

- (1) See the Schedule of Demographic and Economic Statistics for personal income and population data.
- (2) Other Debt - Governmental Activities includes various Public Works Trust Funds debt, notes payable Bremerton Government Center, Bank of America/BAN - KCCHA debt refinance;
Other Debt - Business Type Activities includes various Public Works Trust Fund debt.

KITSAP COUNTY, WASHINGTON

Table 10

Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

(amounts expressed thousands, except per capita amount)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Funds (2)	Total Net Bonded General Obligation Debt	Net Bonded General Obligation Debt as a Percentage of Estimated Actual Value of Property	Net Bonded General Obligation Debt Per Capita (1)
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%	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%	292

Source: Kitsap County Treasurer, Kitsap County Assessor

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property

(1) Population data can be found in the Schedule of Demographic and Economic Statistics

(2) Increase in 2009 due to reclassification of a Note Receivable from General Fund into Debt Service Fund where debt is paid.

Less available is all outstanding debt listed on Schedule 09 that has a fund balance at the end of the year.

KITSAP COUNTY, WASHINGTON

Table 11

Computation of Direct and Overlapping Debt December 31, 2012

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to Kitsap County</u>	<u>Amount Applicable to Kitsap County</u>
<u>Direct:</u>			
Kitsap County	<u>\$ 107,133,369</u>	100%	<u>\$ 107,133,369</u>
<u>Overlapping debt:</u>			
Cities	\$ 69,872,625	100%	\$ 69,872,625
School Districts	\$ 151,178,149	100%	\$ 151,178,149
Park Districts	\$ 2,855,000	100%	\$ 2,855,000
Fire Districts	\$ 5,893,098	100%	\$ 5,893,098
Port Districts	\$ 6,468,876	100%	\$ 6,468,876
Library Capital Facility	\$ 145,000	100%	\$ 145,000
Utility Districts	<u>\$ 4,565,000</u>	100%	<u>\$ 4,565,000</u>
Total Overlapping	\$ 240,977,748		\$ 240,977,748
Total Direct & Overlapping	<u><u>\$ 348,111,117</u></u>		<u><u>\$ 348,111,117</u></u>

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

Source: Kitsap County Treasurer

KITSAP COUNTY, WASHINGTON

Table 12

Legal Debt Margin Information Last Ten Fiscal Years

(amounts expressed in thousands)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Debt Limit	\$ 412,352	\$ 435,236	\$ 484,627	\$ 583,009	\$ 714,487	\$ 816,307	\$ 814,933	\$ 754,916	\$ 710,862	\$ 678,312
Total net debt applicable to limit	85,300	117,631	110,218	120,973	115,046	108,809	131,773	125,153	116,446	107,133
Legal debt margin	\$ 327,052	\$ 317,605	\$ 374,409	\$ 462,036	\$ 599,441	\$ 707,498	\$ 683,160	\$ 629,763	\$ 594,416	\$ 571,179
Total net debt applicable to the limit as a percentage of debt limit	20.69%	27.03%	22.74%	20.75%	16.10%	13.33%	16.17%	16.58%	16.38%	15.79%

Legal Debt Margin Calculation for Fiscal Year 2012

Assessed value	\$ 27,132,483,757
Total assessed value	\$ 27,132,483,757
Debt limit (2.5% of total assessed value)	678,312,094
Debt applicable to limit:	
General Obligation bonds	84,644
Other debt	22,489
Total net debt applicable to limit	<u>107,133</u>
Legal debt margin	<u>\$ 678,204,961</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	Principal			Interest	Total		
2003	12,369,203	7,233,155	5,136,048	1,560,000	1,503,863	3,063,863	1.68	53,607	50,000	11,658	61,658	0.87
2004	13,192,175	7,305,104	5,887,071	2,705,000	1,396,356	4,101,356	1.44	76,559	35,000	8,998	43,998	1.74
2005	13,516,012	8,130,635	5,385,377	2,160,000	1,324,212	3,484,212	1.55	19,597	60,000	7,175	67,175	0.29
2006	13,355,656	8,734,549	4,621,107	1,445,000	1,070,334	2,515,334	1.84	20,637	10,000	4,010	14,010	1.47
2007	14,595,251	8,686,432	5,908,819	1,565,000	922,287	2,487,287	2.38	18,700	20,000	3,478	23,478	0.80
2008	15,744,093	9,649,643	6,094,450	1,630,000	862,471	2,492,471	2.45	20,072	40,000	2,408	42,408	0.47
2009	14,947,282	9,346,812	5,600,470	1,695,000	795,720	2,490,720	2.25	10,339	5,000	268	5,268	1.96
2010	14,693,440	9,548,330	5,145,110	1,765,000	777,645	2,542,645	2.02	0	0	0	0	N/A
2011	16,123,263	9,370,873	6,752,390	1,915,000	2,103,593	4,018,593	1.68	0	0	0	0	N/A
2012	16,410,931	10,228,273	6,182,658	1,970,000	471,515	2,441,515	2.53	0	0	0	0	N/A

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

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

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

KITSAP COUNTY, WASHINGTON

Table 14

Demographic Statistics Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (millions of dollars) (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (5)
2003	237,000	7,807	32,680	46,296	6.7
2004	239,500	8,285	34,639	45,884	5.8
2005	240,400	8,787	37,228	45,009	5.1
2006	243,400	9,320	38,872	45,964	4.6
2007	244,800	10,038	42,163	42,926	4.4
2008	246,800	10,518	43,851	40,463	5.0
2009	247,600	10,454	43,404	40,678	7.7
2010	251,133	10,649	42,300	39,280	8.2
2011	* 253,900	10,377	42,580	39,642	7.9
2012	* 254,500	10,842	N/A	38,888	7.4

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//LMEA; US Bureau of Labor Statistics, Local Area Unemployment Statistics

* Estimate

KITSAP COUNTY, WASHINGTON

Table 15

Principal Employers Current year and Ten Years Ago

EMPLOYER	2011 (1)			2003		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
(2) Naval Base Kitsap	30,649	1	36.97%	31,446	1	39.36%
Harrison Medical Center	2,379	2	2.87%	1,513	6	1.89%
Central Kitsap School District	1,491	3	1.80%	1,605	4	2.01%
Olympic College	1,359	4	1.64%			
WA State Government	1,262	5	1.52%	2,200	3	2.75%
Kitsap County	1,169	6	1.41%	1,587	5	1.99%
Walmart	1,003	7	1.21%			
South Kitsap School District	1,002	8	1.21%	1,198	7	1.50%
North Kitsap School District	824	9	0.99%	878	9	1.10%
Port Madison Enterprises	770	10	0.93%			
Bremerton School District				2,520	2	3.15%
Johnson Controls World Services				1030	8	1.29%
Total	41,908		50.55%	43,977		55.04%

Sources: Kitsap Economic Development Alliance
2003 Kitsap County CAFR

(1) This table contains 2011 information because 2012 Principal Employer information is currently not available.

(2) "Naval Base Kitsap" is the total of all military bases in Kitsap County

KITSAP COUNTY, WASHINGTON

Table 16

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011 (1)	2012
Governmental Activities:										
General Government										
Administrative Services	8	8	10	10	10	11	10	11	11	9
Assessor	33	33	33	33	33	32	32	32	23	23
Auditor	34	34	35	35	37	37	39	39	29	29
Commissioners	12	12	12	12	12	12	12	15	10	10
ER&R	16	16	16	16	15	16	16	15	16	16
Facilities Maintenance					28	29	29	29	21	21
Information Services	28	26	28	28	30	29	33	33	33	35
Personnel	11	16	16	16	17	16	15	15	13	12
Printing										
Purchasing	3	3	3	3	3	3	4	4	2	2
Self insurance	3	3	3	3	3	3	3	3	3	1
Treasurer	14	13	13	13	13	13	13	13	11	11
Workers Compensation	2	5	5	5	2	2	2	2	3	2
Total General Government	164	169	174	175	203	203	208	211	175	171
Judicial Services:										
Public Safety	210	180	190	190	198	195	199	204	174	172
Physical Environment	387	408	416	417	444	456	460	461	406	393
Transportation	3	4	4	4	3	3	3	3	3	3
Health & Human Services	154	139	139	139	141	140	141	140	146	142
Economic Environment	89	79	84	84	81	87	88	88	83	84
Culture and Recreation	61	76	84	84	90	92	90	90	47	48
Total Governmental	55	51	58	58	55	35	36	34	30	31
Business Type Activities:										
Solid Waste	959	936	975	976	1012	1008	1017	1020	889	873
Sewer Utility	20	21	21	22	22	22	25	25	25	25
Surface Water	60	60	58	58	63	63	62	61	64	64
Total Business Type Activities	27	29	28	28	30	29	12	30	30	30
Total Government	107	110	107	108	115	115	99	116	119	119
Total Government	1230	1215	1256	1258	1330	1326	1324	1347	1183	1163

Source: Position control budget file years 2002 - 2003 and Kitsap County Budget Book years 2004 - 2012.

(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	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Judicial Services										
Prosecutor										
Total Criminal Referrals	14,655	14,705	15,131	15,237	15,674	14,831	13,424	11,348	15,459	N/A
Public Safety										
Sheriffs										
Complaint Reports	18,591	16,668	16,033	16,965	16,840	16,631	14,859	14,376	14,553	14,238
Jail										
Bookings	8,305	8,253	8,675	9,458	10,866	10,204	10,180	9,835	9,359	9,031
Average Daily Jail Population	292	340	409	404	488	408	376	436	461	396
Cencom										
Emergency Calls Answered	266,347	271,557	279,405	287,983	221,651	155,904	157,027	159,937	157,381	166,809
Incidents Dispatched	225,958	233,955	240,721	248,113	242,855	239,995	238,097	244,984	247,602	283,861
Transportation										
Roads										
Sealcoating (center In. miles)	29.84	22.81	28.11	18.11	19.39	0	0	17.17	0.00	12.54
Maintenance Overlays (center In. miles)	18.66	17.34	18.48	23.05	20.52	15.99	16.09	18.37	44.82	17.01
Business Type Activities										
Sewer Utility										
Total Treated Sewage (gallons) (1)	1,536,342	1,482,153	1,481,965	1,722,543	1,536,700	1,530,734	1,470,900	1,620,600	1,526,400	1,461,400
Sewer Permits Issued	164	132	125	103	84	162	120	68	131	112
Surface and Storm Water Management										
Catch Basins Maintained	9,935	10,478	10,340	10,912	7,560	11,000	11,015	7,196	6,081	7,566
Number of Request for Action	84	38	35	27	22	136	93	131	117	203
Solid Waste										
Tons of Garbage Disposed	190,935	200,483	204,944	215,909	217,824	196,439	182,299	181,156	178,024	176,398
Tons of Recyclables Collected	33,476	36,291	36,289	36,302	36,702	36,294	37,254	36,383	36,592	36,730

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	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Judicial Services (1)										
Superior Court Rooms	9	9	9	9	9	9	8	8	8	8
District Court Rooms	5	5	5	5	5	5	4	4	4	4
Public Safety										
Sheriffs										
Stations	3	3	3	3	3	3	3	3	3	3
Jail										
Beds (2)	568	568	568	568	587	587	587	587	587	587
Juvenile Detention Center										
Beds	65	65	65	65	103	103	103	103	103	103
Cencom										
Buildings	1	1	1	1	1	1	1	1	1	1
Broadcast Towers	6	6	6	6	6	5	5	5	8	9
Transportation										
Roads										
Miles of Roads Maintained	929	929	929	933	939	930	914	923	921	904
Traffic Signals	34	35	35	37	41	43	44	44	41	44
Street Lights	411	452	476	476	496	496	545	545	545	554
Culture and Recreation										
Parks										
Developed parks	67	68	74	75	77	78	78	81	79	79
Parks acreage	3,403	4,603	5,643	5,693	5,800	5,694	5,800	6,119	6,344	6,344
Business Type Activities										
Sewer Utility										
Treatment Plants	4	4	4	4	4	4	4	4	4	4
Pump Stations	64	65	65	65	65	67	64	64	64	64
Surface and Storm Water Management										
Number of Retention Facilities (Ponds)	414	484	494	551	551	551	551	551	413	459
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