



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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Financial Trends	S-1
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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
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These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity	S-10
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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
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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-17
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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. 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>
Governmental activities							
Invested in capital assets, net of related debt	\$ 14,132	\$ 286,289	\$ 292,949	\$ 298,895	\$ 320,024	\$ 319,470	\$ 327,899
Restricted	2,799	3,122	3,230	27,645	10,731	21,200	16,531
Unrestricted	107,262	81,622	89,586	67,286	75,333	69,801	73,133
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>
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
Restricted	618	618	618	19,048	25,708	14,096	11,801
Unrestricted	62,218	65,370	68,441	44,928	42,497	45,940	51,476
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>
Primary government							
Invested in capital assets, net of related debt	\$ 35,494	\$ 310,079	\$ 317,198	\$ 328,992	\$ 349,966	\$ 360,878	\$ 369,919
Restricted	3,417	3,740	3,848	46,693	36,439	35,296	\$ 28,332
Unrestricted	169,480	146,992	158,027	112,214	117,830	115,741	\$ 124,609
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>

KITSAP COUNTY, WASHINGTON

Table 2

Changes in Net Assets Last Seven Fiscal Years

Reported in Thousands

	2001	2002	2003	2004	2005	2006	2007
Expenses							
Governmental activities:							
General government	\$24,154	\$24,589	\$21,925	\$20,925	\$19,134	\$22,847	\$23,550
Judicial services	12,239	10,555	12,244	12,937	13,661	13,801	14,388
Public safety	27,188	31,556	31,211	35,253	41,094	45,588	50,302
Physical environment	1,505	19	1,314	1,464	1,509	2,613	5,250
Transportation	18,068	36,755	34,160	34,428	35,615	37,956	37,174
Health & human services	33,521	37,394	38,455	36,166	34,968	34,837	40,585
Economic environment	6,312	8,991	8,146	8,713	8,126	9,041	8,276
Culture & recreation	5,004	4,860	6,058	6,848	7,206	9,031	8,075
Interest on long-term debt	3,484	4,019	4,557	5,081	4,642	5,105	5,563
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>
Business type activities							
Solid waste	6,760	6,359	11,493	12,153	12,737	14,029	16,627
Sewer utility	10,363	11,099	11,856	11,924	12,426	14,169	14,198
Surface water	3,930	3,988	4,274	4,351	4,627	4,580	4,710
Golf	26	37	9	8	8	8	7
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>
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>
Program Revenues							
Governmental activities							
Charges for services							
General government	\$4,831	\$6,943	\$16,387	\$16,374	\$6,932	7,167	7,356
Judicial services	1,187	2,269	133	141	3,695	4,277	4,591
Public safety	326	526	334	385	788	829	1,410
Physical environment	1,237	1,132	18	32	1,453	1,631	629
Transportation	1,400	1,640	1,194	850	1,126	1,186	1,311
Health & Human services	188	263	288	280	303	279	369
Economic environment	1,985	2,377			4,421	4,349	5,330
Culture and recreation	1,108	1,163	495	434	943	1,125	997
Operating Grants	50,446	59,178	57,487	55,096	58,557	59,209	69,464
Capital Grants and contributions	145			847	3,191	4,253	3,540
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>

KITSAP COUNTY, WASHINGTON

Table 2

Changes in Net Assets Last Seven Fiscal Years

Reported in Thousands

	2001	2002	2003	2004	2005	2006	2007
Business-type activities							
Charges for services							
Solid waste	6,751	6,751	12,025	13,196	13,983	14,902	15,083
Sewer utility	10,845	10,845	11,422	12,483	13,496	12,826	13,191
Surface water	4,460	4,460	4,499	4,371	4,714	5,333	6,167
Golf			2				0
Operating Grants							0
Capital Grants and contributions	1,381	1,381	10	228		562	1,824
Total business-type activities program revenues	<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>
Total Primary Government Program Revenues	<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>
Net (Expense)/ Revenue							
Governmental Activities	(68,622)	(83,247)	(81,734)	(87,376)	(84,546)	(96,514)	(98,166)
Business-type activities	2,358	1,954	326	1,842	2,395	837	723
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>
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
Property taxes, levied for debt service	2,410	2,410	37				0
Sales & use taxes	20,922	20,922	28,347	34,588	29,354	31,354	32,270
Fines & forfeits							0
Other taxes	9,432	9,432	4,525	4,511	13,139	14,537	11,439
Investment earnings	5,548	5,548	2,374	3,044	3,706	5,163	6,449
Miscellaneous	2,027	2,027	3,425	2,490	2,634	2,849	4,077
Special item- gain(loss) on sale of capital assets				(3,352)	108		0
Transfers	713	713	750	703	478	300	383
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>
Business-type activities							
Investment earnings	\$2,491	\$2,491	\$1,533	\$1,231	\$1,920	\$2,830	\$3,385
Miscellaneous	1,178	1,178	2,420	374	42	105	128
Special item- gain(loss) on sale of capital assets					195		
Transfers	(360)	(360)	(750)	(703)	(478)	(299)	(383)
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>
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>
Change in Net Assets							
Governmental activities	14,684	59	3,913	(59)	11,462	4,383	7,091
Business Type activities	5,667	5,263	3,529	2,744	4,074	3,473	3,853
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>

KITSAP COUNTY, WASHINGTON

Table 3

Fund Balances of Governmental Funds

Last Seven Fiscal Years

Reported in Thousands

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

KITSAP COUNTY, WASHINGTON

Table 4

Changes in Fund Balances, Governmental Funds Last Seven Fiscal Years

Reported in Thousands

	2001	2002	2003	2004	2005	2006	2007
Revenues							
Property taxes	\$39,752	\$44,664	\$46,189	\$45,333	\$46,589	\$46,695	\$50,638
Retail sales & use taxes	19,426	20,971	28,347	34,588	29,354	31,354	32,270
Other taxes	8,937	9,382	4,562	4,511	13,139	14,537	11,439
Licenses and permits	1,670	1,792	3,130	2,983	3,435	3,308	3,286
Intergovernmental	50,591	59,178	57,487	55,943	61,748	63,462	73,003
Charges for services	10,593	12,049	12,829	12,603	13,587	14,472	15,185
Fines & forfeits	2,002	2,473	2,889	2,908	2,639	3,063	3,523
Investment earnings	5,921	5,548	2,374	3,044	3,706	5,163	6,449
Miscellaneous	1,944	2,027	3,425	2,490	2,634	2,714	4,077
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>
Expenditures							
Current:							
General government	\$23,067	\$25,513	\$21,109	\$23,148	\$23,456	\$25,770	\$26,840
Judicial services	12,124	10,426	12,176	12,876	13,611	13,769	14,367
Public safety	26,409	30,475	29,394	33,011	38,193	42,394	45,790
Physical environment	1,505	19	1,314	1,464	1,509	2,613	4,956
Transportation	17,952	20,216	18,750	19,015	20,537	23,502	22,124
Health & Human services	33,481	37,209	38,283	35,995	34,810	34,683	40,433
Economic environment	6,245	8,956	8,117	8,689	8,104	9,025	8,260
Culture and recreation	4,621	4,294	5,470	6,201	6,221	7,952	6,944
Debt Service							
Principal	7,090	8,334	12,007	9,880	7,504	7,165	5,744
Interest and other charges	3,484	4,019	4,557	5,081	4,642	5,350	5,567
Capital outlay	14,864	33,349	39,511	40,242	30,041	23,188	19,014
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>
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>
Other Financing Sources (USES):							
Refunding bonds issued	4,461			3,424	20,226	18,085	0
Premiums on bonds						338	0
Capital -related debt issued	6,756	22,109	27,591	17,314			0
Payment to bond refunding escrow agen	(4,461)				(20,507)		0
Sale of capital assets	302		21	1,070	108	135	0
Transfers in	20,334	17,638	32,597	23,248	25,391	38,880	18,443
Transfers out	(19,838)	(16,924)	(31,462)	(22,396)	(24,974)	(38,649)	-18,015
Other adjustments	(5)						
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>
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>
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>

KITSAP COUNTY, WASHINGTON

Table 5

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

(values reported in \$1,000)

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		
1998	\$ 11,683,038	\$ 13,053,674	\$ 260,236	\$ 271,079	\$ 11,943,274	\$ 13,324,753	92.0%	3.63
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

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	
1998	1.80	1.83	3.63	7.65	1.75	0.38	2.70	0.50	0.10	1.49	18.20
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

Source: Kitsap County Assessor

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

TABLE 7

**KITSAP COUNTY
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS**

Last Ten Fiscal Years

Fiscal Year	Assessments Receivable January 1	Assessment Rolls Added	Current Assessments Due	Assessments Collected	Percent of Collected to Assessment Due	Assessments Receivable December 31
1998	5,672,902	652,806	526,590	1,147,190	217.85%	5,178,518
1999	5,178,518	0	440,406	692,505	157.24%	4,486,013
2000	4,486,013	0	364,227	339,598	93.24%	4,146,415
2001	4,146,415	0	338,920	524,091	154.64%	3,622,324
2002	3,622,324	0	315,887	720,962	228.23%	2,901,362
2003	2,901,362	0	295,212	387,087	131.12%	2,514,276
2004	2,514,276	(1,980,439)	24,111	270,604	1122.32%	263,233
2005	263,233	0	21,200	30,820	145.38%	232,413
2006	232,413	(111,106)	18,952	27,654	145.91%	93,653
2007	93,653	0	13,210	20,226	153.11%	73,427

Source: Kitsap County Treasurer

Cancelled in 2006: Silverdale RID #4 (District 504) \$88,737.01 and C.K. ULID #5 (District 709) \$22,369.38

TABLE 8

**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
1998	36,651,315	35,062,470	95.66%	1,297,533	36,360,004	99.21%	3,024,431	8.25%
1999	38,537,361	36,703,126	95.24%	1,574,480	38,277,606	99.33%	3,053,871	7.92%
2000	41,616,486	39,848,418	95.75%	1,642,475	41,490,893	99.70%	2,949,102	7.09%
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	45,352,247	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%

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	Capital Leases	Sewer Bonds	General Obligation Bonds	Capital Leases			
1998	\$ 42,747	\$ 1,157	\$ 583	\$ 23,435	\$ 1,083	\$ 1	69,006	11.667%	\$ 301
1999	\$ 53,207	\$ 700	\$ 498	\$ 33,105	\$ 968	\$ 208	88,686	14.235%	\$ 386
2000	\$ 67,027	\$ 495	\$ 407	\$ 31,750	\$ 893	\$ 162	100,734	14.699%	\$ 434
2001	\$ 67,072	\$ 340	\$ 357	\$ 43,380	\$ 813	\$ 227	112,189	15.642%	\$ 481
2002	\$ 83,155	\$ 220	\$ 297	\$ 41,880	\$ 730	\$ 141	126,423	16.911%	\$ 539
2003	\$ 99,341	\$ 170	\$ 237	\$ 40,320	\$ 634	\$ 44	140,746	18.205%	\$ 594
2004	\$ 110,300	\$ 135	\$ 177	\$ 37,615	\$ 535	\$ 0	148,762	18.195%	\$ 621
2005	\$ 103,222	\$ 75	\$ 117	\$ 35,455	\$ 433	\$ 0	139,302	N/A	\$ 579
2006	\$ 114,344	\$ 65	\$ 58	\$ 20,715	\$ 331	\$ 0	135,513	N/A	\$ 557
2007	\$ 108,789	\$ 45	\$ 0	\$ 19,150	\$ 221	\$ 0	128,205	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.

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>
1998	43,830	4,250	39,580	0.30%	173
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

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, 2007

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to Kitsap County</u>	<u>Amount Applicable to Kitsap County</u>
Kitsap County	\$ 115,045,681	100%	\$ 115,045,681
Cities	\$ 64,043,664	100%	\$ 64,043,664
School Districts	\$ 205,375,338	100%	\$ 205,375,338
Park Districts	\$ 5,743,838	100%	\$ 5,743,838
Fire Districts	\$ 10,992,647	100%	\$ 10,992,647
Port Districts	\$ 19,290,000	100%	\$ 19,290,000
Library Capital Facility	\$ 780,000	100%	\$ 780,000
Water Districts	\$ 415,000	100%	\$ 415,000
Public Utility District	\$ 4,295,000	100%	\$ 4,295,000
Total	<u>\$ 425,981,168</u>		<u>\$ 425,981,168</u>

KITSAP COUNTY

Table 12

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

	Fiscal Year									
	<u>1998</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>
Debt Limit	\$ 313,584	\$ 329,676	\$ 357,297	\$ 350,057	\$ 383,190	\$ 412,352	\$ 435,236	\$ 484,627	\$ 583,009	\$ 714,487
Total net debt applicable to limit	<u>47,276</u>	<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>
Legal debt margin	<u>\$ 266,308</u>	<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>
Total net debt applicable to the limit as a percentage of debt limit	15.08%	14.79%	17.68%	19.09%	21.59%	20.69%	27.03%	22.74%	20.75%	16.10%

Legal Debt Margin Calculation for Fiscal Year 2007

Assessed value	\$ 28,579,487
Total assessed value	\$ 28,579,487
Debt limit (2.5% of total assessed value)	714,487
Debt applicable to limit:	
General Obligation bonds	109,010
Other debts	<u>6,036</u>
Total net debt applicable to limit	<u>115,046</u>
Legal debt margin	<u>\$ 599,441</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
1998	8,974,413	5,359,113	3,615,300	910,000	1,356,901	2,266,901	1.59	518,064	451,647	59,885	511,532	1.01
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	99	120,099	0.82
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

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 (thousands of dollars) (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (5)
1998	229,000	5,914,587	25,842	46,295	5.2
1999	229,700	6,230,112	27,159	46,824	5.0
2000	231,969	6,852,948	29,493	47,377	5.6
2001	233,400	7,172,131	30,549	47,581	6.0
2002	234,700	7,475,565	31,336	46,134	6.6
2003	237,000	7,731,104	32,215	46,296	6.2
2004	239,500	8,176,168	33,865	45,884	5.9
2005	240,400	8,602,227	35,616	45,009	5.1
2006	243,400	N/A*	N/A*	45,964	4.9
2007	244,800	N/A*	N/A*	42,926	4.4

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
- (5) Washington Employment Security Department

*Data from the Bureau of Economic Analysis available through 2005.

KITSAP COUNTY, WASHINGTON

Table 15

Principal Employers
Current year and Seven Years Ago
October 2007

EMPLOYER	2007			2001		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
* Naval Base Kitsap (Bremerton)	15,800	1	13.45%	1,168	5	1.18%
* Puget Sound Naval Shipyard	10,450	2	8.90%	8,100	1	8.16%
* Puget Sound Naval Shipyard (Bangor)	8,700	3	7.41%	3,400	2	3.43%
Harrison Memorial Hospital	1,972	4	1.68%	1,275	4	1.29%
Central Kitsap School District	1,601	5	1.36%	1,140	6	1.15%
Olympic College	1,497	6	1.27%			
* Naval Undersea Warfare Center (Keyport)	1,430	7	1.22%	1,888	3	1.90%
Kitsap County	1,243	8	1.06%	1,139	7	1.15%
South Kitsap School District	1,203	9	1.02%	1,022	9	1.03%
Bremerton Naval Hospital				1,084	8	1.09%
Johnson Controls World Services				800	10	0.81%
North Kitsap School District	1,025	10	0.87%			
Total	44,921		38.24%	19,848		20.00%

* Source: Kitsap Economic Development Alliance

** Workforce Employer Washington ** 117,460

** 99,220

KITSAP COUNTY, WASHINGTON

Table 16

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

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental activities:							
General governmental							
Admin services	9	9	8	8	10	10	11
Assessor	37	37	33	33	33	33	33
Auditor	34	37	34	34	35	35	37
Commissioners	10	12	12	12	12	12	12
ER&R	16	16	16	16	16	16	16
Facilities maintenance	25	25					
Information services	24	28	28	26	28	28	28
Personnel	10	11	11	16	16	16	16
Printing	2	2					
Purchasing	3	3	3	3	3	3	3
Self insurance	3	3	3	3	3	3	3
Treasurer	15	15	14	13	13	13	13
Workers compensation	2	2	2	5	5	5	5
Total General governmental	<u>190</u>	<u>200</u>	<u>164</u>	<u>169</u>	<u>174</u>	<u>175</u>	<u>178</u>
Judicial services	204	211	210	180	190	190	200
Public safety	356	385	387	408	416	417	440
Physical environment	6	6	3	4	4	4	4
Transportation	154	158	154	139	139	139	141
Health & Human services	79	86	89	79	84	84	87
Economic environment	66	62	61	76	84	84	90
Culture and recreation	39	41	55	51	58	58	58
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>
Business type activities							
Solid waste	17	19	20	21	21	22	22
Sewer utility	61	61	60	60	58	58	63
Surface water	27	27	27	29	28	28	28
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>
Total Primary Government	1,199	1,256	1,230	1,215	1,256	1,258	1,311

Source: Position control budget file years 01-03
years 04-06 2007 budget book

KITSAP COUNTY, WASHINGTON

Table 17

Operation Indicators by Function/ Program Last Six Fiscal Years

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

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 Six Fiscal Years

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