

BREMERTON WASHINGTON



CITY OF BREMERTON, WASHINGTON
2020 ANNUAL BUDGET

For the period January 1, 2020 thru December 31, 2020

2020 Budget

City of Bremerton, Washington

2020 Budget

For the year beginning January 1, 2020 and ending December 31, 2020

Mayor

Greg Wheeler

Council Members

Eric Younger– Council President .. District 7

Pat Sullivan .. District 1

Leslie Daus .. District 2

Kevin Gorman .. District 3

Lori Wheat .. District 4

Michael Goodnow .. District 5

Richard Huddy .. District 6

Executive Leadership

Roger Lubovich .. City Attorney

Thomas Knuckey .. Public Works & Utilities Director

Jim Burchett.. Police Chief

Pat McGanney .. Interim Fire Chief

Andrea Spencer .. Director of Community Development

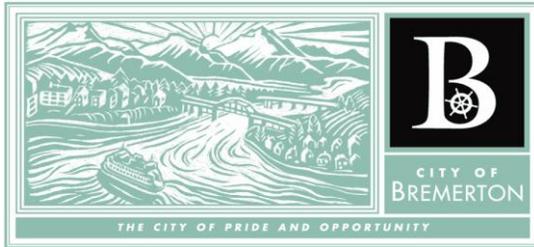
Jeff Elevado .. Director of Parks and Recreation

Mike Riley .. Director of Financial Services



Cover by Kelsie Donleycott

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WSDOT
Visual Engineering Resource Group



Mayor Greg Wheeler

November 20, 2019

To the Citizens and the Honorable Council of the City of Bremerton:

I am pleased to submit for your consideration the City's Annual Budget. This budget recognizes the initiatives of my administration and also focuses on Council's goals and priorities. Our City is growing and the need to focus on homelessness, mental illness, safety of our neighborhoods, and quality affordable housing remains important. Investments that enhance services to our citizens, including renovations to parks, improvements to streets and sidewalks, and support for public safety are also a priority. I am pleased this budget addresses these issues while also ensuring City finances are managed responsibly.

The financial picture of our City remains strong. A recent increase in our already excellent bond rating reflects strong fiscal responsibility by my administration as well as significant economic growth occurring in our community. Through sound financial management, the City will continue to restrain our spending and maintain a well-balanced General Fund that exceeds national best practices.

Here are highlights of programs in the 2020 budget:

Quality affordable housing remains an essential priority to me and the City Council. In January, the City will continue partnering with the Bremerton Housing Authority (BHA) to manage the rental assistance and eviction prevention program for a second year. We will provide BHA with \$100,000 to assist the working poor and seniors who are struggling to pay their rent. During the pilot year in 2019, the program helped Bremerton residents to reduce housing instability that occurred due to a disruption in income or unanticipated expense. With the success of the program's first year, BHA is committing an additional \$100,000 to match the City's funding, bringing the total to \$200,000 to help

residents maintain housing stability and decrease the chances of becoming homeless in our community.

As part of the on-going focus on affordable housing, the City will also provide \$100,000 to Kitsap Community Resources (KCR) to fund a second year of the weatherization and minor home repair program. In 2019, the pilot year, the program helped low income residents who faced the difficult choice of affording their heating bills or paying for rent or food. The financial assistance will fix and insulate homes, resulting in a 30% reduction in the use of energy and lower heating bills.

The City Council established a goal to increase support for residential streets and sidewalks, and I provided funding in the last budget in support of that goal. Over the year, we have made progress on efforts to build our streets and sidewalks program to ensure ongoing maintenance for the City's infrastructure. The budget will continue to move the program forward and includes funds to improve walkability in neighborhoods, create more disability access for sidewalks and maintain quality streets.

Providing public safety is important and is at the center of protecting a community. I have added three new firefighter positions to support emergencies and other needed services. These new Firefighter/EMTs positions will allow us to keep increasing efficiencies and improve our emergency situation rescue times in Bremerton.

I am proud to share that the City had many accomplishments in 2019, which were supported in the previous budget and were successfully implemented. These include:

- Implementation of the Wheaton Way/HWY 303 Corridor Study; East Side Employment Center/Harrison Hospital Market Analysis EIS; and Charleston Business/Community District Study
- Completion of the first year of the Rental Assistance Program and Weatherization Program
- Implementation of the Kitsap Lake Study on Vegetation Management and Toxic Algae Control
- Approval of the First Project Utilizing the Opportunity Zone Designation
- Completion of Art Initiatives Projects
- Improvement of City's Bond Rating and Refinancing of LTGO Bonds to a Lower Interest Rate
- Completion of the First Full Year of Proactive Code Enforcement
- At least \$128 million in Residential/Commercial Projects Expected to be Issued by End of 2019
- Beginning Implementation of Parking Study Recommendations
- Identifying a Location of New Primary Healthcare Clinic on Kitsap Way
- Working on Pendleton Place Supportive Housing Complex

- Securing Legislative Funding for Warren Ave Bridge Improvements, Warren Ave Playfield, Pendergast Regional Park, Kitsap Lake, and Design for Quincy Square
- Hiring of 3 EMT/Firefighters and Operation of New Marine 20 Fireboat and Ladder One Firetruck
- Reaching Full Staffing of Police Department after Years of Unfilled Positions
- First Year at Full Operation of Streets and Sidewalks Program

This 2020 budget will continue the momentum of the previous year and reflects the City's values to meet the needs of our citizens.

Sincerely,

A handwritten signature in blue ink that reads "Greg Wheeler". The signature is written in a cursive, flowing style.

Greg Wheeler
Mayor



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Budget Summary

The City has benefited from a local stable economy and total revenue projections in nearly all funds and departments reflect moderate increases over prior years. Though many revenue categories are showing increases, others have decreased and therefore the City continues to a conservative approach for the 2020 budget.

Total 2020 tax revenue (property taxes, sales taxes, business and occupation taxes and private utility taxes) in the General Fund represent 74% of the total revenue and are budgeted at \$33.9 million. This is approximately \$1.1 million (3.4%) more than 2019. Individually, EMS taxes anticipates an increase of 680k due in part to an increased EMS levy limit of \$0.50 per thousand of City assessed valuation. Regular property tax receipts are estimated with a \$195k increase for the upcoming year with the bulk of the increase from new construction. Sales tax (including criminal justice and affordable housing), continues to remain as the number one revenue source for the General Fund and is budgeted with anticipated receipts for 2020 at \$10.4 million. The total increase in sales tax represents a 3.2% increase over 2019 projections. The annual \$20k increase in B&O tax exemption is budgeted to continue in 2020 from \$200k to \$220k as part of the continued effort to provide tax relief for small businesses. With the new tax exemption increase, B&O revenue is estimated to remain relatively unchanged at approximately \$3.3 million for the upcoming year.

Other General Fund revenue budgeted in 2020 are as follows: license and permits \$1.3 million, intergovernmental \$2.7 million, charges for services \$6.2 million, fines and forfeitures \$1.2 million and miscellaneous and transfers \$640k.

The total General Fund revenue increase for 2020 is 5.65% over the mid-year amended 2019 budget.

The City of Bremerton provides services and programs through the efforts of its qualified and capable staff. The 2020 budget includes an increase in regular full-time equivalent (FTEs) of 9.65 for a total of 373.53. Seasonal and part-time employees continue to be accounted for in the City's FTE count. In this budget, part-time FTEs have increased by .65 FTE's city-wide. Extra help and seasonal employees bridge the gap in departments when staffing needs increase during specific times of the year, such as Parks in the summer months, or Stormwater in the Fall.

Personnel costs remain the highest expense in the General Fund at 72% of total expenditures. Efforts continue to analyze appropriate staffing levels in order to provide services and programs which support Council Goals.

The City anticipates a slight decrease in Real Estate Excise Tax (REET). Compared to the 2019 budget of \$1.82 million, the \$80k decrease is due in part to the number of properties sold within the City. The rapid escalation in the number of residential sales that the City benefited from in 2018 has decreased by 5.7% in 2019. Conversely, commercial property sales remain consistent with prior years. The impacts from REET vary, however this revenue source is most significant for funding capital and major maintenance projects in the City's street system, facilities, parks, and providing matching funds for secured grants.

As we begin the 2020 budget year, the City will

Budget Summary

continue to monitor revenues closely and oversee expenditures city-wide. Overall, the budget for 2020 is \$180,931,353. It includes \$49.3 million for personnel costs (27%), \$48 million for supplies (26%), \$6.7 million for debt service (4%), \$25.8 million for capital outlay (14%), \$8.4 million in transfers among funds (5%), and \$42.8 million in ending fund balances (24%).

The resources to fund the budget include; \$40.6 million in taxes (property, sales, business and occupancy, and franchise taxes) (22%), \$1.7 million in licenses & permits (1%), \$11 million in inter-governmental revenue (6%), \$52.3 million in charges for services (29%), \$1.7 million in fines and forfeits (1%), \$21.5 million in other revenues (12%) and \$52.1 million in beginning fund balance (29%).

General Fund

City Council

The Council budget includes funding for 1.8 FTEs as support staff and seven councilors. The total budget of \$400k is essentially unchanged from the prior year.

Executive

The Mayor's budget includes funding for the Mayor and one FTE as support staff. Personnel has decreased from the prior year and supplies and services for the Mayor's administrative budget remains consistent with 2019.

Financial Services

The \$18k increase in the Financial Services supplies budget is primarily due to increases in city-wide banking fees that are paid out of the department. The personnel budget includes \$2k for a staffing upgrade from an Office Assistant II position to an Office Assistant Senior.

Legal Services and City Clerk

The Legal Department budget includes an additional \$6k to increase a regular part-time extra

help position from a .50 FTE to a .63 FTE. within the prosecution division. Supplies and services have decreased by \$31k.

Human Resources

The 2020 budget for the Human Resources Department includes four FTEs that are responsible for providing support to employees and management. The total budget for the department in 2020 is \$721k.

Community Development

Community Development houses the City's "One-Stop" permit center, which includes the intake and issuance of right-of-way permits and engineering development review. The 2020 budget of \$2.8 million includes \$117k for the addition of a Planning Manager position which will address the increased requirements for local planning.

Municipal Court

Municipal Court's \$1.5 million budget is essentially unchanged from the prior year.

City Auditor

The City Auditor's total budget of \$93k continues a staffing level of a .40 FTE for the City Auditor position. Staff support remains unchanged. Per the City Charter, the City Auditor works under the direction of the Audit Committee.

Law Enforcement

The Police Department's budget of \$12.4 million consists of \$10.6 million for 73.26 FTEs and \$1.8 million for supplies and services. No new positions were added in 2020, however personnel costs continue at 86% of the total department budget. Grant funding for the Community Resource Officer continues, however state shared criminal justice funding has decreased significantly due to lower violent crime rates within the City.

Fire/Emergency Medical Services

Total expenditures for the Fire Department are \$12.4 million for the upcoming year. The budget

Budget Summary

includes \$380k for an additional FF/EMT, FF/Paramedic and a Lieutenant (3.0 total FTEs). Training and supplies and services associated with the new positions are also budgeted. One-time equipment purchases include \$275k for a medic unit, \$180k for a type 6 fire engine, and \$40k for additional and replacement defibrillators.

Funding to support these new positions and one-time equipment purchases are \$648k from an increase in the EMS Levy from \$0.33 to \$0.50 per thousand in City assessed valuation and an estimated \$1 million in GEMT grant revenue.

Police & Fire Pension

The Police and Fire Pension budget for 2020 has increased slightly to \$1.74 million. Excluding fund balance, the total budget represents approximately 3.6% of the total General Fund expenditure budget. Pension payments have increased in both Fire and Police as well as medical benefits. Though the number of beneficiaries is anticipated to decrease, the budget for professional services to support long-term care is essentially unchanged.

The costs associated with this program are the result of legislative decisions made years ago that went unfunded at that time and there are presently no dedicated funding sources for the City to meet these obligations. The City continues to fund current year expenditures with current year General Fund revenue.

General Facilities

The 2020 budget for General Facilities is decreased by \$154k over 2019. Funding includes \$260k for capital improvements throughout the City and offset by a transfer-in from real estate excise tax.

Parks and Recreation

The total 2020 Parks Recreation and Maintenance budget has increased slightly over the prior year

with the addition of .52 FTEs for seasonal maintenance and recreation extra help. The increases in extra help will provide coverage for Parks Maintenance, Senior Center and Recreation programs. A transfer-out of \$34.5k to the Parks Construction Fund is also budgeted to support the use of City labor associated with the Warren Avenue Playfield Capital Project. A \$37k subsidy payment to the YMCA for pool operations will continue in 2020.

Engineering

City-wide Engineering personnel and supplies and service costs continue to be allocated and budgeted in one cost center within the General Fund. The Engineering budget of \$2.9 million includes the addition of one Engineering Technician III and one Project Manager. The total cost for 2.0 FTEs is estimated at \$245k. These positions will support stormwater system modeling and capital project delivery and are funded by the Stormwater Operations Fund and utility capital projects.

Total recoverable charges for services and other work performed by engineering staff, for capital projects and utilities operations and maintenance total \$2.19 million. Total net expense to the General Fund (expenditures less revenues) is \$645k.

Non-departmental

The Non-departmental budget of \$4.8 million, has decreased by \$325k. The budget continues support for rental assistance in partnership with the Bremerton Housing Authority and an additional \$100k transfer to the Affordable Housing Fund for the weatherization. Set-a-side funding continues with an additional \$250k transfer-out to the Information Technology Fund to support future a ILEADS replacement software.

Other programs funded in non-departmental include photo enforcement (\$432k), animal control (\$223k), care and custody (\$4.369 million) contri-

Budget Summary

Contributions to the City's ERR Fund (\$520k), transfers to the Contingency Reserve Fund (\$136k) and the Street Fund (\$825k). Other funding budgeted, consistent with 2019, are payments to Puget Sound Regional Council, Association of Washington Cities, Bremerton-Kitsap County Health District for certain public health support and services, Puget Sound Clean Air Agency, KEDA, KADA, postage, weekend foot ferry, lobbyist services, and funding to support Kitsap County mental health services.

The projected ending fund balance for the General fund is \$9.012 million. This amount exceeds the 8.5% target of total expenditures and continues to provide a consistent level of service to our citizens. The excess ending fund balance (above target) will be used to bridge the gap between projected ongoing revenues and expenditures in future years and provide funding for one-time expenditures with one-time revenue. The City recognizes the importance of building reserve levels and will continue to focus on fiscal stability which supports Council goals.

Special Revenue Funds

The City has twelve special revenue funds, many accounting for dedicated revenue sources.

Street Fund

The City's Street Fund is dedicated for the purpose of maintaining the City's street system. The budget for 2020 includes continued funding for street marking/stripping emphasis, GIS inventory of street signs, roadway structures and street trees.

Revenue sources to fund street operations and maintenance include \$875k in Parking Tax, \$894k in state fuel tax, a \$825k transfer-in from the General Fund, and \$222k in other operation revenue.

The City's Street Fund accounts for street related activity including non-major capital improve-

ments. Major capital improvement projects are accounted for in the Transportation Projects and Residential Street and Sidewalk Funds.

Lodging Tax Fund

Lodging tax revenue is budgeted at \$756k, which is an increase of \$102k from the prior year. The \$620k expenditure budget includes the recommended funding allocation by the Lodging Tax Committee; of which \$250k is dedicated to the Conference Center operations and debt service payments, and the continuation of existing funding for the Admiral Theatre, \$150k.

It is important maintain reserve levels in this fund so award recipients can receive funding in a timely manner. The budgeted ending fund balance of \$528k provides sufficient funding for future awards which may be impacted by cyclical cash flow levels.

Parking System Fund

In 2020 the budget reflects modest increases in rates of parking garages and surface lots due to high demand. The operation of City owned parking lots, garages, on and off-street parking programs continue in 2020 with an estimated total fund revenue, excluding parking infractions, of \$2 million.

The 2020 \$2.1 million expenditure budget includes \$533k for debt service payments, \$110k in capital for signage improvements and equipment, and a transfer-out of \$70k to the 2019 Refunding LTGO Debt Service Fund.

Community Development Block Grant Fund

The Community Development Block Grant Fund budget reflects funding almost exclusively with federal grants designated for capital projects in target areas, weatherization and city-wide economic development programs.

The CDBG Fund anticipates a beginning fund balance of approximately \$59k. Other resources

Budget Summary

include \$400k in federal funding, \$50k in housing service fees and interest, and a \$83k transfer-in from the General Fund to support administrative costs not covered by grant funding. The projected ending fund balance for 2020 is \$110k.

Public Access Television Fund

The Bremerton Kitsap Access Television (BKAT) operation is accounted for in this fund. The operation is consistent with prior years with the majority of funding being provided by a portion of the City's cable TV franchises (\$276k, 62%). Other revenue includes intergovernmental, charges for services to other agencies and citizens and miscellaneous revenue in the amount of \$169k.

The budget includes \$30k in capital for production equipment upgrades. Total personnel costs for 2020 are \$398k with no changes in staffing levels. Supplies and services are \$61k. An ending fund balance of \$564k is forecast.

Conference Center Operations Fund

The overall expenditure budget for the Conference Center is \$2.05 million; an increase of \$54k over the prior year. Of this amount, \$1.7 million is for contractual costs with Columbia Hospitality and \$32k is for interfund principal and interest payments associated with the third floor expansion project.

Projected revenues total \$2.04 million, including \$1.64 million from user fees, \$250k from the Lodging Tax Fund, \$75k from General Government Capital Improvement (REET) and a \$75k transfer-in from the General Fund.

Other Special Revenue Funds

The *Abatement Revolving Fund* includes \$259k in funding for neighborhood cleanup programs in 2020 for services supporting code enforcement and abatement. The estimated ending fund balance is \$105k. *Police Special Projects Fund* provides funding for Police Special Operations in-

cluding \$119k in supplies and services and \$80k in capital purchases. *Trial Improvement Fund* includes budgeted expenditures for supplies at \$25k with no capital improvements budgeted for the upcoming year. The estimated ending fund balance is \$66k. *One Percent for Arts Fund* will spend \$9k in supplies and services for repairs and maintenance of public art, utility wraps and additional panels on the Washington Ave. Outdoor Gallery Project. *Contingency Reserve Fund* is budgeted with an estimated beginning fund balance of \$1.35 million. A \$136k transfer-in from the General Fund is budgeted to bring the ending fund balance up to the minimal reserve amount equivalent \$0.375 cents per thousand dollars of assessed valuation of property within the City. For 2020, that amount is \$1,501,898. No expenditures are budgeted for 2020.

Debt Service Funds

2010 UTGO Refunding

This fund included the repayment of bonds issued in 2010 to advance refund voter approved general obligation bonds issued in 2002. Funding for the refunding portion is provided by an annual property tax levy. The levy amount expected to be collected in 2020 is \$900k.

Government Center LTGO

This Refunding Debt Service Fund accounts for debt service payments associated with refunding the City's portion of the bonds used to finance the construction of the Norm Dicks Government Center. The refunding occurred in 2012 and is expected to save approximately \$1.69 million over the life of the bond. The revenue source for debt service is a transfer-in from the General Government Capital Improvement Fund (REET), totaling \$330k.

2015 Public Safety Bond

This debt service fund was established to account for the debt service payments associated with a \$4.5 million Fire bond measure passed by the

Budget Summary

voters on November 3, 2015. The 2020 collection of tax payments and repayment of bonds issued is for the purpose of providing fire apparatus, life safety equipment and remodel of fire facilities. Debt service for 2020 is budgeted at \$503k.

2019 Refunding LTGO

This fund includes the refunding of the 2010 LTGO non-voter approved general obligation bonds issued to fund the construction of Park Plaza parking, the purchase and remodel of a building to house the Municipal Court and to provide matching funds for the renovation of Lions Park and the refunding of the LTGO Series (B) non-voter approved general obligation bonds issued to complete the financing of Park Plaza parking. Funding for the non-voter approved debt is provided by State shared sales tax in the amount of \$330k, a transfer from the Parking Fund in the amount of \$70k and a \$75k transfer from the General Government Capital Improvement Fund (REET).

Capital Improvement Funds

General Government Capital Improvement Fund (REET)

This fund accounts for expenditures related to various general government capital improvement projects or debt service obligations related to capital. Anticipated REET revenues for 2020 are budgeted at \$1.74 million; a 4% decrease over the 2019 budget. Expenditures in this fund are dedicated for the repayment of debt service on the Government Center, \$330k, and the 2019 Refunding LTGO financing in the amount of \$75k. Funding for capital and major maintenance include transfers of \$300k to support General Fund facility improvements, \$75k for improvements at the Conference Center, \$39k for Parks Capital Construction, \$100k for the Residential Street Fund and \$1.1 million to the Transportation Capital Improvement Fund for street and sidewalk improvement projects.

Parks Capital Construction Fund

The \$1.1 million capital improvement budget provides for the Warren Avenue Playfield Project funded by \$850k in RCO grants, \$202k from the Department of Commerce and transfers in from the General Fund of \$34k and General Government Capital Improvement Fund, \$39k.

Residential Street and Sidewalk Fund

This fund was created in 2017 specifically for residential street and sidewalk improvement projects. In 2020, budgeted revenue includes \$600k from vehicle tab fees, \$422k from stormwater utility tax, \$125k in solid waste franchise fees and a \$100k transfer-in from real estate excise tax (REET). Expenditures are budgeted at \$1.64 million which includes four dedicated positions. Planned projects include residential street construction and major maintenance, sidewalk construction, major maintenance and ADA improvements, traffic calming and street safety improvements.

Transportation Projects Fund

This fund is a dedicated capital construction fund for the purpose of making capital improvements to the City's arterial street and sidewalk system. Funding in 2020 includes \$5.8 million in state and federal grants, \$1.1 million from real estate excise tax and \$422k in utility tax revenue from the Stormwater Utility Fund. Projects for 2020 are listed in under the Capital Improvement Plan (CIP).

Fire Public Safety Capital

This fund was established to account for the purchase of fire apparatus, fire and life safety equipment and remodel of fire facilities. Funding is provided by voter approved general obligation bonds.

The \$104k capital expenditure budget will complete the remodel projects at Fire Stations #2 and #3.

Budget Summary

Affordable Housing Capital Fund

This fund was created by Council in 2018. A \$100k transfer-in from the General Fund is budgeted for weatherization projects. Future resources will include estimated sales tax from completed construction projects that meet multi-family tax exemption requirements.

Enterprise Funds

Water, Wastewater and Stormwater Utilities

The City's combined utility maintenance and operations funds' proposed budgets for 2020, excluding fund balance, total \$37.43 million. Personnel and supplies and service costs for operations and maintenance for all utilities are budgeted at \$29.32 million. Debt service is budgeted at \$3.57 million. Utility tax payments, paid to the General Fund, Residential Street Fund and Transportation Capital Projects Fund are budgeted at \$6.5 million.

Estimated ending fund balance (and percent of operations) for the utility operations and maintenance funds are as follows: Water Utility, \$1.56 million (12.02%), Wastewater Utility, \$1.52 million (12.02%), and Stormwater Utility, \$518k (12.05%).

Capital project funds were created in order to increase transparency regarding using on-going revenues to fund on-going expenditures within the utilities. Large major maintenance items are also included in these funds for funding purposes. Budgeted capital and major maintenance expenditures for 2020 are \$16.05 million and are being accounted for in three separate utility capital funds.

Gold Mountain Golf

Expenditures for the golf course are budgeted at \$4.64 million; of which \$4.1 million are for contract services and \$435k for debt service pay-

ments. Budgeted revenue for 2020 is \$4.78 million with an anticipated an ending fund balance of \$555k.

Internal Service Funds

Risk Management

The City's self-insurance program estimates a 2020 beginning fund balance of \$2.57 million. Revenues are budgeted at \$1.84 million and expenditures at \$1.93 million including. \$309k is budgeted under interfund professional services for staff related costs. Risk Management remains under the over site of the City Attorney's office.

Employment Security and Accumulated Leave Liability Funds

These funds were created in 2011 to account for self-insured unemployment benefits and required leave payouts when an employee leaves City employment.

Both funds were created to build, and set aside, reserves for future unemployment and leave accrual payouts. Estimated ending fund balance for Employment Security is budgeted at \$166k and \$323k for Accumulated Leave Liability. Due to a continuation of large payments in the Accumulated Leave Fund, the rate charged remains at 2% for 2020. It is anticipated that a greater number of long-time employees will continue to retire in the next five years and therefore maintaining an adequate reserve balance is necessary.

Equipment Replacement and Operations Funds

The ER&R Operations Fund proposed budget totals \$1.81 million and provides for repair and maintenance of the City's fleet. The \$535k fuel budget for 2020 is accounted for separately from routine maintenance costs and departments will continue to be billed for actual usage. Ending fund balance is estimated at \$72k.

Budget Summary

The ER&R Reserve Fund includes capital expenditures of \$1.89 million. Additions to the fleet, paid by other funds, are budgeted at \$750k. Planned replacements are budgeted at \$1.14 million. The estimated ending fund balance for 2020 is \$4.4 million.

Information Technology

Information technology's expenditure budget of \$1.75 million is responsible for support functions to the City's network and technology systems, the maintenance and replacement of hardware and software components, utility SCADA system and the City's phone operations. Funding is provided through internal charges to other departments in the amount of \$1.75 million. A \$250k transfer-in from the General Fund is budgeted as set-a-side funding for the future ILEADS replacement software.

Staffing Changes and Personnel Costs

Total staffing for regular and part-time personnel in 2020 are 373.53 authorized FTEs city-wide. Authorized positions consist of 355 regular FTEs and 18.53 FTEs for part-time and seasonal extra help employees.

The personnel budget reflects changes in the City's State retirement contribution rates which were effective September 1, 2019. Employer contribution rates are as follows: Public Employees Retirement System (PERS), 12.86%, Public Safety Employees Retirement System (PSERS), 12.14%, and Law Enforcement Officers and Fire Fighters (LEOFF), 5.33%.

Additionally, the City will benefit from being designated as a Well City Recipient with a 2% savings on premiums. For 2020, the rate increase for Kaiser Permanente HMO is 1.9%. With the Well City designation, Bremerton will benefit from a zero percent rate increase for this plan. Medical insurance premiums for the Regence/Asuris AWC 250 Plan will also have a zero percent increase in 2020.

Conclusion

The following budget document provides detailed information by fund and department as well as objectives, goals, planned expenditures and supporting tables, charts and graphs.

Budget Summary

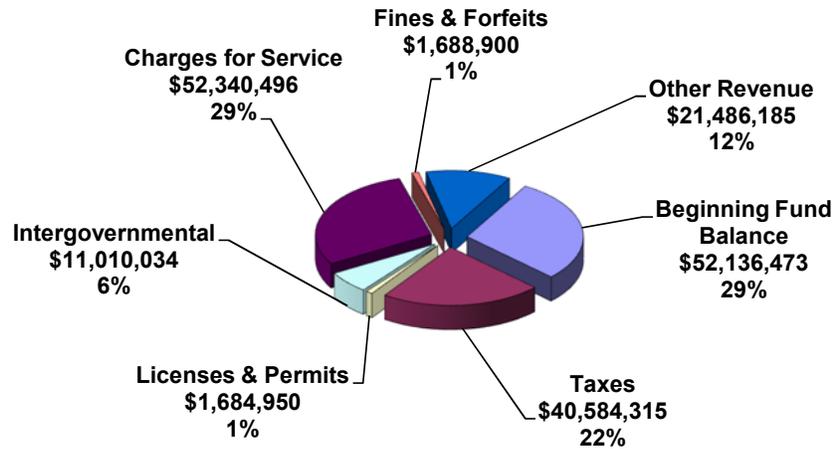
2020 REVENUE - ALL FUNDS

FUND	BEG FUND BAL.	TAXES	LIC. AND PERMITS	INTER-GOV'T REVENUE	CHARGES FOR SERVICE	FINES AND FORFEITS	OTHER REVENUE	2020 TOTAL BUDGET
General Fund								
General Government:								
City Council					147,236			147,236
Executive					122,486			122,486
Financial Services					779,532			779,532
Legal					593,120			593,120
Human Resources					264,854			264,854
Community Development		3,419,250	1,185,650	302,100	510,500	50,000		5,467,500
Municipal Court				3,358	206,850	237,900	30,400	478,508
City Auditor					40,940			40,940
Law Enforcement			6,000	226,175	144,100	2,000	11,000	389,275
Fire/Emergency Medical		1,982,500	1,300	1,265,334	680,200	6,500	5,010	3,940,844
Police & Fire Pension				63,870				63,870
General Facilities					171,524		353,200	524,724
Parks					247,250		74,000	321,250
Engineering			64,000		2,195,173			2,259,173
Non-Departmental		28,531,307	27,000	868,501	93,542	900,000	170,000	30,590,350
Beginning Fund Balance	11,102,967							11,102,967
Total General Fund	11,102,967	33,933,057	1,283,950	2,729,338	6,197,307	1,196,400	643,610	57,086,629
Special Revenue Funds:								
Street	560,835	875,000		894,200	208,000		839,000	3,377,035
Contingency Reserve	1,348,244						153,700	1,501,944
Lodging Tax	391,660	750,000					6,000	1,147,660
Parking System	1,025,551					425,500	1,598,600	3,049,651
Comm. Dev. Block Grant	58,916			400,000	45,900		87,000	591,816
Abatement Revolving Fund	338,293					25,000	500	363,793
Police Special Projects	255,856					15,000	3,500	274,356
Public Access Television	608,379		276,000		125,765		43,200	1,053,344
Gift & Donations Fund	90,286						6,100	96,386
Trial Improvement	69,772			21,000			500	91,272
One Percent for Arts	13,468						11,242	24,710
Conference Center Oper	226,243				1,638,541		404,000	2,268,784
Total Spec. Rev. Funds	4,987,503	1,625,000	276,000	1,315,200	2,018,206	465,500	3,153,342	13,840,751
Debt Service Fund:								
2010 UTGO	24,305	900,000					1,000	925,305
Government Center LTGO	83,822						332,100	415,922
2015 Public Safety Bond	37,315	550,000					1,000	588,315
2019 Refunding LTGO	131,252	330,000		3,000			148,000	612,252
Total Debt Service Fund	276,694	1,780,000	0	3,000	0	0	482,100	2,541,794
Capital Improvement Funds:								
General Govt Capital Improv.	2,533,039	1,700,000					40,000	4,273,039
Park Facilities Construction	140,499			1,051,880			96,500	1,288,879
Residential Street & Sidewalk Fund	1,345,897	1,022,129	125,000				148,400	2,641,426
Transportation Projects Fund	695,163	422,129		5,840,616			1,287,978	8,245,886
Fire Public Safety Capital	114,315							114,315
Affordable Housing Capital Fund	1,104						100,000	101,104
Total Capital Improv. Funds	4,830,017	3,144,258	125,000	6,892,496	0	0	1,672,878	16,664,649
Total General Gov't Funds	21,197,181	40,482,315	1,684,950	10,940,034	8,215,513	1,661,900	5,951,930	90,133,823

2020 REVENUE - ALL FUNDS

FUND	BEG FUND BAL.	TAXES	LIC. AND PERMITS	INTER-GOV'T REVENUE	CHARGES FOR SERVICE	FINES AND FORFEITS	OTHER REVENUE	2020 TOTAL BUDGET
Enterprise Funds:								
Water Utility	2,072,144				14,885,857	20,000	545,000	17,523,001
Water Capital	7,990,179						3,310,600	11,300,779
Wastewater Utility	1,880,781	102,000			16,432,038		3,000	18,417,819
Wastewater Capital	4,149,395						3,040,600	7,189,995
Stormwater Utility	521,002			70,000	4,490,512	7,000	4,000	5,092,514
Stormwater Capital	4,268,985						3,798,500	8,067,485
Utility Debt Reserve	1,677,295						22,000	1,699,295
Gold Mountain Golf Complex	422,800				4,760,031		16,950	5,199,781
Total Enterprise Funds	22,982,581	102,000	0	70,000	40,568,438	27,000	10,740,650	74,490,669
Internal Service Funds:								
Risk Management	2,572,551						1,844,362	4,416,913
Employment Security	237,010						4,000	241,010
Accumulated Leave Liability	190,547						582,500	773,047
ER&R Operations & Maint.	81,594				1,800,119		2,800	1,884,513
ER&R Equipment Reserve	4,134,238						2,154,943	6,289,181
Information Services	740,771				1,756,426		205,000	2,702,197
Total Internal Service Funds	7,956,711	0	0	0	3,556,545	0	4,793,605	16,306,861
Total Business Type Funds	30,939,292	102,000	0	70,000	44,124,983	27,000	15,534,255	90,797,530
Total All Funds	52,136,473	40,584,315	1,684,950	11,010,034	52,340,496	1,688,900	21,486,185	180,931,353

Revenue Sources - All Funds



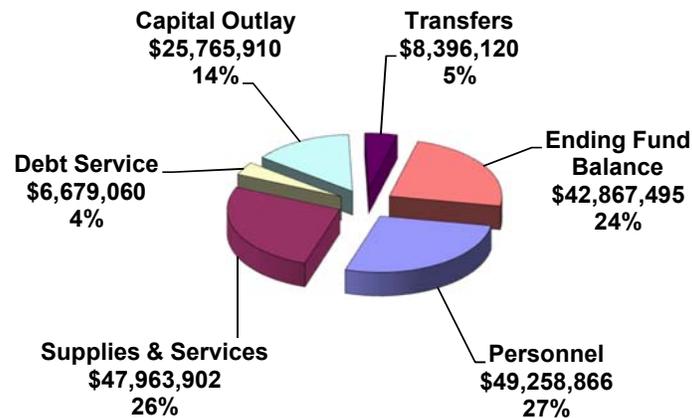
2020 EXPENDITURES - ALL FUNDS

FUND	PERSONNEL	SUPPLIES & SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS	ENDING FUND BAL.	2020 TOTAL BUDGET
General Fund							
General Government:							
City Council	340,800	60,116					400,916
Executive	268,500	74,022					342,522
Financial Services	1,251,300	324,465					1,575,765
Legal Department	1,380,900	216,219					1,597,119
Human Resources	503,300	217,883					721,183
Community Development	1,864,900	853,639			82,500		2,801,039
Municipal Court	971,500	527,308					1,498,808
City Auditor	85,100	8,078					93,178
Law Enforcement	10,654,400	1,745,289					12,399,689
Fire/Emergency Medical	10,494,023	1,861,746					12,355,769
Police & Fire Pension	1,402,300	342,000					1,744,300
General Facilities	499,200	929,258		260,000			1,688,458
General Parks	2,274,700	801,664			34,500		3,110,864
Engineering	2,555,000	348,912					2,903,912
Non-Departmental		3,476,430			1,364,100		4,840,530
Ending Fund Balance						9,012,577	9,012,577
Total General Fund	34,545,923	11,787,029	0	260,000	1,481,100	9,012,577	57,086,629
Special Revenue Funds:							
Street	1,280,860	1,890,192				205,983	3,377,035
Contingency Reserve						1,501,944	1,501,944
Lodging Tax		370,000			250,000	527,660	1,147,660
Parking System		1,379,407	533,208	110,000	70,000	957,036	3,049,651
Comm. Dev. Block Grant	149,800	331,604				110,412	591,816
Abatement Revolving Fund		258,500				105,293	363,793
Police Special Projects		119,282		80,000		75,074	274,356
Public Access Television	398,200	60,709		30,000		564,435	1,053,344
Gift & Donations Fund		15,000				81,386	96,386
Trial Improvement		25,000				66,272	91,272
One Percent for Arts		9,000				15,710	24,710
Conference Center Oper		1,938,045	32,168	75,000		223,571	2,268,784
Total Spec. Rev. Funds	1,828,860	6,396,739	565,376	295,000	320,000	4,434,776	13,840,751
Debt Service Fund:							
2010 UTGO			853,438			71,867	925,305
Government Center LTGO			330,838			85,084	415,922
2015 Public Safety Bond			502,700			85,615	588,315
2019 Refunding LTGO			425,344			186,908	612,252
Total Debt Service Fund	0	0	2,112,320	0	0	429,474	2,541,794
Capital Improvement Funds:							
General Govt Capital Improv.					2,039,478	2,233,561	4,273,039
Park Facilities Construction				1,134,500		154,379	1,288,879
Residential Street & Sidewalk Fund	290,483	905,853		446,285		998,805	2,641,426
Transportation Projects Fund	8,800	956,200		6,432,058		848,828	8,245,886
Fire Public Safety Capital				103,773	10,542	0	114,315
Affordable Housing Capital Fund		100,000				1,104	101,104
Total Capital Improv. Funds	299,283	1,962,053	0	8,116,616	2,050,020	4,236,677	16,664,649
Total General Gov't Funds	36,674,066	20,145,821	2,677,696	8,671,616	3,851,120	18,113,504	90,133,823

2020 EXPENDITURES - ALL FUNDS

FUND	PERSONNEL	SUPPLIES & SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS	ENDING FUND BAL.	2020 TOTAL BUDGET
Enterprise Funds:							
Water Utility	4,857,877	7,941,804	912,479		2,250,000	1,560,841	17,523,001
Water Capital		240,000		6,348,166		4,712,613	11,300,779
Wastewater Utility	3,621,605	8,660,309	2,501,210		2,115,000	1,519,695	18,417,819
Wastewater Capital		525,000		3,498,200		3,166,795	7,189,995
Stormwater Utility	1,676,518	2,564,552	153,005		180,000	518,439	5,092,514
Stormwater Capital		94,000		5,345,148		2,628,337	8,067,485
Utility Debt Reserve						1,699,295	1,699,295
Gold Mountain Golf Complex		4,210,079	434,670			555,032	5,199,781
Total Enterprise Funds	10,156,000	24,235,744	4,001,364	15,191,514	4,545,000	16,361,047	74,490,669
Internal Service Funds:							
Risk Management	390,000	1,544,362				2,482,551	4,416,913
Employment Security	75,000					166,010	241,010
Accumulated Leave Liability	450,000					323,047	773,047
ER&R Operations & Maint	567,100	1,230,820		15,000		71,593	1,884,513
ER&R Equipment Reserves				1,887,780		4,401,401	6,289,181
Information Services	946,700	807,155				948,342	2,702,197
Total Internal Service Funds	2,428,800	3,582,337	0	1,902,780	0	8,392,944	16,306,861
Total Business Type Funds	12,584,800	27,818,081	4,001,364	17,094,294	4,545,000	24,753,991	90,797,530
Total All Funds	49,258,866	47,963,902	6,679,060	25,765,910	8,396,120	42,867,495	180,931,353

Expenditures - All Funds



Budget Process

Introduction

The City of Bremerton operates as a first class charter city under a Mayor/Council form of government. The Mayor is elected and is the full-time Chief Executive Officer of the City. The Mayor appoints department directors with Council consent and hires all City employees, excluding the City auditor, municipal court staff, and City Council staff. The Council has seven elected, part-time members in 2020.

The City provides mandatory, essential, and discretionary services, including fire protection/emergency medical services; law enforcement; municipal court; water, sewer, and stormwater utility services; economic development; community development, transportation systems, parking facilities, conference center, and parks and recreational facilities and programs.

Located in Kitsap County, eleven miles across the Puget Sound west of Seattle, Bremerton is the geographic center of the Puget Sound region. Bremerton is the 27th largest city in the State of Washington with a current population of 42,081 within an incorporated area of approximately 32.1 square miles.

City Financial Goals and Policies

The City Council has by resolution adopted financial goals and policies for the City. The goals and policies define what constitutes a “good outcome” for the City in regards to financial planning and decisions. The City is accountable to its citizens for the efficient use of public dollars. Resources entrusted to the City are to be used in a manner that provides services, public facilities, and infrastructure necessary to meet the needs of the community—both in the near term and in the future. The financial goals and policies establish a framework to maintain financial health and sta-

bility that is necessary to meet those expectations.

The goals expressed are designed to achieve financial sustainability and flexibility, demonstrate proper stewardship of public funds, and provide accountability. The adopted financial goals and policies are included in their entirety under the miscellaneous section of this budget document. The measurables included in those policies are incorporated into the following budget overview.

City Budget and Process

The budget is the City’s plan of action for calendar year 2020 expressed in dollars. While much can be learned about the City’s finances by reviewing the budget, it is also designed to serve other functions. For example, the budget is a policy document that presents major policies that guide how the City is managed. The budget is an operations guide that gives the public, elected officials, and City staff information pertaining to the productivity and priorities of specific City operations. In addition, the budget is a communication device, intended to provide complex information in an understandable format for an audience composed of readers with varying levels of backgrounds and interests.

Bremerton prepares its budget on an annual basis under the authority granted by chapter 35.33 Revised Code of Washington (RCW). The budget process is designed to meet the operations and service needs of the City by integrating the planning and implementation of City programs and objectives with the allocation of resources sufficient to support such services and programs. The budget, as adopted, constitutes the legal authority for expenditures.

Budget Process

The City's budget is balanced. This means that operation and maintenance expenditures are generally funded from current revenues. In instances where expenditures may be funded from fund balance (reserves), such funding is from fund balance amounts accumulated from past years or which exceed the target levels identified by the City's Financial Goals & Policies. Fund balance (reserves) may be used on occasion to fund utility system budgets. Generally, this is to level rates, and the intent is to use prior year revenue collections which exceeded expenditure requirements to level future year's rate revenue requirements. The Capital Improvement Funds budgets are balanced with anticipated additional revenue or reserves.

The City budget consists of separate funds, each with its own revenue and expenditure accounts. GAAP, federal, state and municipal laws govern the establishment and administration of funds.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City budget is adopted by fund and departments within those funds, and by category group level which consist of five distinct categories— 1) personnel, 2) supplies, services and taxes, 3) debt service, 4) capital expenditures, and 5) transfers. Expenditures may not legally exceed appropriations as established by fund, department, and category group. Transfers or revisions within funds are allowed, but supplemental appropriations must be approved by the City Council following public comment. All appropriations, including capital projects, lapse at year

-end. Prior to the end of the year, appropriation changes that have received Council approval are incorporated into a budget adjustment ordinance—providing the appropriations as specified in RCW 35.33.151. The process utilized for amending the budget is the same as that used to adopt the original budget and related ordinances.

Fund Types Utilized by the City

Governmental Funds

Funds generally used to account for tax-supported activities. There are four different types of governmental funds utilized by Bremerton: the general fund, special revenue funds, debt service funds, and capital projects funds.

General Fund

The General Fund is the City's primary operating fund. It accounts for all revenues and expenditures which are not accounted for in any other fund. The majority of General Fund revenue comes from taxes, state and local shared revenues, and charges for services. General Fund revenues are used to pay for police, fire/EMS, parks, municipal court, community development and City administration.

Special Revenue Funds

These funds account for proceeds of specific revenue sources that are intended for specific expenditure purposes. Other restricted and dedicated resources are accounted for in debt service, trust, and capital project funds. These funds include: Street, Contingency Reserve, Lodging Tax, Parking, Community Development Block Grant, Abatement Revolving, Police Special Projects, Public Access Television, Gift & Donations, Trial Improvement, One Percent for Arts, and Conference Center Operations.

Budget Process

Debt Service Funds

These funds are used to account for the accumulation of resources for and payment of general obligation bond principal and interest from governmental resources. The City has four debt service funds: 2010 UTGO, Government Center LTGO, 2015 Public Safety Bond and 2019 Refunding LTGO.

Capital Improvement Funds

These funds are used to account for the acquisition or construction of major capital facilities other than those funded by proprietary and trust funds.

These funds include: General Government Capital Improvement, Park Facilities Construction, Residential Street and Sidewalk Fund, Transportation Capital Projects, Fire Public Safety and Affordable Housing Capital Fund.

Proprietary Funds

Proprietary Funds are used to account for the City's business-type activities. Business-type activities provide specific goods or services to a group of customers that are paid for by fees charged to those customers, enterprise funds and internal service funds.

Enterprise Funds

Enterprise Funds are used to account for goods and services provided to citizens. The City enterprise funds account for utility and golf operations, which are self-supported through user charges. These operations are operated like a private business enterprise which requires periodic determination of revenues earned, expenses incurred, and net income for capital, maintenance, public policy, management control, and accountability.

These funds include: Water Utility, Water Capital, Wastewater Utility, Wastewater

Capital, Stormwater Utility, Stormwater Capital and Gold Mountain Golf Complex and Utility Debt Reserve.

Internal Service Funds

Internal Service Funds are used to account for goods and services provided internally to various City operations. The City uses internal service funds to account for maintenance and acquisition of its fleet of vehicles, insurance premiums and claims, as well as information technology services.

These funds are: Risk Management, Employment Security, Accumulated Leave Liability, Equipment Rental Reserve—Operations & Maintenance, Equipment Rental Reserve—Equipment Reserve, and Information Services.

Basis of Budgeting

All of the funds are budgeted using the modified accrual basis of accounting. Modified accrual accounting recognizes revenues when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period, or soon enough after the end of the current period to pay liabilities of the current period. For this purpose the City considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Accounting Basis

The basis of accounting refers to when revenues and expenditures or expenses are recorded in the accounts and reported in the financial state-

Budget Process

ments. The City's Annual Financial Report shows the status of the City's finances in conformance with generally accepted accounting principles (GAAP). In most cases this conforms to the way the City prepares its budget. Exceptions are as follows:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget Basis).
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget Basis.
- Capital Outlays within the Proprietary Funds are recorded as assets on a GAAP basis and expended on a Budget Basis.

A Capital Improvement Plan is prepared annually in accordance with the requirements of the Washington State Growth Management Act and defines the long-term capital plans of the City. However, the individual capital project expenditures are appropriated through annual budget ordinances. A Transportation Plan and Comprehensive Wastewater and Water Plans have been previously prepared and adopted by the City Council in separate actions. The General Capital Improvement Plan has been updated and is included in the Capital Improvement Funds section of this 2020 budget document.

The 2020 budget process began in February with a workshop to establish issues and goals to be addressed in the development of the budget. In mid May, budget preparation calendars are distributed to departments. Specific guidelines providing instructions and forms necessary for the development of the budget were distributed in July for both revenue and expenditures. The budget submittals and requests were then due to Finance by end of July (revenue) and mid August (expenditures) and are subsequently compiled for the review of the Department Directors

and Mayor. The review and revision process takes place over the course of the next several weeks. Throughout the budget process, meetings are held with appropriate staff to discuss the proposed operating budget, its overall financial picture and relevant services to be provided. The final management review of the budget is performed with the participation of Department Directors and the Mayor in a series of meetings—as needed to complete the review and come to agreement on the final budget to be proposed to the City Council for adoption. In accordance with RCW 35.33.055, the preliminary budget must be made available for public review in the office of the City Clerk on or before November 1 of each year. For this year's process, this was done by October 23, 2019.

In October, the Mayor and Director of Financial Services submit the proposed budget to the City Council in a public meeting—initiating the public hearing and review process which is then conducted throughout the months of October and November. Several workshops are held with the City Council during October and November to explain significant sections of the proposed budget and answer questions. After the review period is concluded, any changes determined necessary are then incorporated and the budget ordinance is presented for public hearing and City Council action. The budget is required to be adopted by no later than the first Monday in December.

The City encourages public participation in the budget process. Budget information is made available to the public through open meetings, by televising regular Council meetings on Bremerton Kitsap Access Television, as well as by providing copies of the budget and Council agenda items on the City's web site (<http://www.ci.bremerton.wa.us/>) and making hardcopies available in the City Council office located on the sixth floor of the Norm Dicks Government Center.

Budget Process

Budget Calendar

February 2019

- Joint Council/Administration retreat - Council sets goals and provides direction to administration.

April & May 2019

- Budget calendar are distributed
- Finance calculates pay and benefit information for current employees.

June & July 2019

- Sessions to review current year-to-date information, year-end projections, forecasts for 2020 and beyond, finance policy, fund structure, anticipated rate increases and other revenue matters, discussion of and revisions to process and schedule.
- Prepare budget template information, history information, demographic, department initiatives, etc.
- Distribute budget packet and instructions to departments.
- Capital budgets are compiled for consideration.
- Departments provide revenue budgets to Finance including 2019 year-end projections.

August & September 2019

- Six-year Capital Improvement Plan (CIP) is finalized.
- Departments submit expenditure budgets to Finance including 2019 year-end projections.
- Narrative statements describing program highlights are prepared by departments and submitted to Finance.
- Finance consolidates all department budgets into working document.

September & October 2019

- Review/revise budgets for submittal to Council.
- Budget distribution and reading of the budget message.

- Clerk publishes notice of filing of preliminary budget and public hearing on property tax levy.

October & November 2019

- Budget presentations and workshops begin.
- Clerk publishes notice of public hearing for final budget adoption.
- Public hearing on the 2020 budget, revenue sources, property taxes, rates & fees, & utility rates.
- Second public hearing on the 2020 budget and budget adoption.
- 2020 final budget adjustments and adoption.

2019 SCHEDULE CITY COUNCIL REVIEW & ADOPTION FOR 2020 ANNUAL BUDGET		
Date	Meeting Type	Description/Topics
8/26/19 thru 9/11/19	Mayor & Finance	Finalize budget figures and review with departments.
10/9/19 & 10/16/19	Notification	Clerk publishes notice of filing of preliminary and final budget and public hearing on revenue sources
10/23/19	Council Meeting	Proposed 2020 Budget distributed to Council with tentative workshop schedule.
10/24/19		Proposed Budget available to the public on City website.
10/28/19 & 10/30/19	Workshop	City-Wide Budget Presentation and Workshops.
10/23/19 & 10/30/19	Notification	Clerk publishes notice of filing of preliminary and final budget and public hearing on property tax levy.
11/4/19	Workshop	Budget Workshop—Final Q & A
11/6/19	Council Meeting	Public hearing on 2020 budget, revenue sources, property taxes, rates and fees.
11/20/19	Council Meeting	Second public hearing on 2020 budget and adoption.

Budget Process

Strategic Priorities and Initiatives

The Mayor and City Council have developed strategic priorities to guide the development, direction, and management of the City. Specific initiatives to support these strategic priorities have been identified with goals and measures described.

Strategic Priorities

- **Distinctive Growth, with Viable Neighborhoods and Centers that Provide Greater Choice and Convenience**

The City will actively work towards achieving cohesive, stable neighborhoods that have a homeowner majority. The architectural styles and scales, established boundaries, and central features of neighborhoods will guide the criteria and standards for new development to ensure compatibility with surrounding qualities. Designated Centers along with existing traditional neighborhood businesses will offer and promote higher density lifestyles, encourage convenient commercial and employment services, and provide a greater diversity of housing choices.

- **Enticing New Development and Retaining Existing Businesses, With a Focus on the Downtown Regional Center**

The City of Bremerton will position itself to attract development and retain existing businesses, especially where there are opportunities for new or expanded employment. Zoning categories will provide sufficient industrial, commercial, and mixed use lands for business opportunities. The City will take actions to ensure a friendly, welcoming environment which highlights the City's unique maritime atmosphere. Provide adequate parking while also promoting efficient circulation. In key areas identified for economic expansion, de-

velopable sites will be pre-qualified for environmental permitting as "planned actions". This will extend to rehabilitation programs, such as grant funding to clean up the City's challenging brownfield sites. Special accommodations, such as advanced utility planning and the provision of cutting edge technology, will further encourage use of these sites. The City and its partnering jurisdictions will apply appropriate tax strategies to attract and retain businesses.

- **Supportive Transportation, with Seamless, Efficient, and Varied Choices**

Bremerton's size and role as a regional hub provides the foundation for an exemplary transportation system, with diverse and convenient mobility options. The City, in cooperation with State and with other transportation providers, will work to enhance and maintain services and facilities that build on that diversity, while striving to reduce the dominance of single-occupant automobile transportation.

Strategic Priorities and Initiatives

- **Improved Accessibility, Especially for the Pedestrian**

The City’s transportation system is well positioned for innovative development, especially expanded use of alternative travel options, enabled by the existing transit and ferry systems. Designated Centers will be strongly characterized by walkable designs with linkages to one another. Trails and bike lanes will emphasize safety and have uniform signage. Street ends, parks, and open spaces will offer recreational opportunities as well as access to the shoreline for everyone’s enjoyment.

- **Quality Housing, with Broader Choices**

The City will promote quality, affordable housing, for all family types, ages, and incomes. New, creative housing projects, such as artists’ lofts and courtyard homes, will meet the need of special populations such as short term residents and citizens in need of transitional housing. Bremerton will promote private and public efforts to secure adequate capital for affordable housing projects at competitive and favorable market costs. Priority will go to projects that advance owner-occupied units.

- **Safe, Healthy, Livable Neighborhoods**

The City will (within the limits of fiscal resources) proactively enforce ordinances, especially in relation to Code Enforcement, Emergency Management and Community Policing. Public safety is primary. Public facilities and services will be conveniently and equitably located throughout the community, chiefly through the prescription and monitoring of service levels that reflect community values in areas such as law enforcement, fire protection, and sanitary sewers. The City will partner with citizens, schools, and other local organizations to increase and enhance

educational opportunities and provide an environment that embraces and supports families and youth.

- **Open Spaces, Natural Areas, and Parks that Maximize the Natural Environment and Promote Community Pride**

Bremerton citizens will benefit from an open-space system that increases the amount of green-space and compliments habitat protection goals, public safety concerns, and recreational needs. City owned properties will be well maintained and strategically incorporated into this system.

- **Efficient, Accountable, and Financially Responsible City Governance**

The City will maintain public trust and confidence by utilizing resources in the most open and efficient manner possible. Resources entrusted to the City will be used in a manner that provides services, public facilities, and infrastructure necessary to meet the needs of the community—both today and in the future. The City’s adopted financial goals and policies provide the framework for financial health and stability that is necessary to meet those expectations. The financial goals are designed to achieve financial sustainability and flexibility, demonstrate proper stewardship of public funds, and provide accountability.

Strategic Priorities and Initiatives

Personnel

Introduction

The City of Bremerton provides services and programs for its citizens through the efforts of its qualified and capable staff.

The 2020 budget includes changes to staffing levels and pay bands as noted in the following tables. The approved pay bands are included in this section of the budget document. The Municipal Court Judge compensation was set at 95% of the District & Superior Court judges' salaries as updated on July 1, 2019. The Judge's compensation adjustment is required in order to remain eligible to participate in certain state shared revenues.

The 2020 budget includes wage adjustments for the City Council, Mayor and those employees covered under the Management, Professional, Confidential & Fiduciary pay plans, General Teamsters Local Union No. 589, and International Association of Fire Fighters Local 437, Bremerton Police Officer's Guild and Bremerton Police Management Association.

The following pages provide information that affect our personnel along with a summary of changes for 2020.

Personnel

Some City employees who are eligible under state law to be represented by a labor organization are employed under labor contract provisions on such matters as salaries, vacation, sick leave, medical and dental insurance, working conditions, and grievance procedures. Bremer-ton strives to complete these agreements in a timely manner and promote labor relations poli-cies that are mutually beneficial to the City and employees.

Employee Groups

Represented:

- Teamster’s—(175.5 members)
- Bremerton Police Officer’s Guild—(53 mem-bers)
- Police Management Association—(5 members)
- International Association of Firefighters—(63 members)

Non-Represented:

- Management and Professional—49.4
- Elected Positions—9
- Seasonal, Part-Time & Extra Help—18.63

Medical Plans

The City provides medical insurance coverage to employees and their dependents and provides for the payment of insurance premiums with a mod-est contribution from employees per month per

dependents covered. For 2020 the City’s medi-cal insurance plans are provided through AWC’s HealthFirst 250 plan, Kaiser Permanente HMO and LEOFF Trust Plan B & F. In 2020 the City will benefit from being recognized as a “Well City” with premiums adjusted 2% below the cur-rent year rate increases under AWC’s HealthFirst 250 plan and Keiser reflecting in a zero percent rate increase in 2020. Rates for both LEOFF Trust plans are not finalized until December 2020.

Pension Plans

Substantially all City full-time and qualifying part-time employees participate in either a Public Employees Retirement System (PERS) or the Law Enforcement Officers and Fire Fighters (LEOFF) Retirement System. PERS and LEOFF are statewide local government retirement sys-tems administered by the Department of Retire-ment Systems. The personnel budget reflects increases in the City’s State retirement contribu-tion rates which were effective September 1, 2019. Employer contribution rates are as follows: Public Employees Retirement System (PERS), 12.86%, Public Safety Employees Retirement System (PSERS), 12.14%, and Law Enforcement Officers and Fire Fighters (LEOFF), 5.33%. These rates are determined by the State Legisla-ture.

**Pension Plans
Rate of Contributions**

As of September 1, 2019

	City	Employee	Total
LEOFF 1	0.18%	0.00%	0.18%
LEOFF 2	5.33%	8.59%	13.92%
PERS 1	12.86%	6.00%	18.86%
PERS 2	12.86%	7.90%	20.76%
PERS 3	12.86%	Variable	Variable
PSERS	12.14%	7.20%	19.34%

Personnel

Personnel

Department and Position	FTE Change
<i>Authorized Staffing - 2019 Amended Budget</i>	
	<i>363.88</i>
DCD - Planning Manager	1.00
Finance - Upgrade OAll to an OA Sr.	-
Fire - FF/EMT	1.00
Fire - FF/Paramedic	1.00
Fire - Lieutenant	1.00
Engineering - Project Manager	1.00
Engineering - Engineering Tech III	1.00
Street - Upgrade Street Service Specialist to a Street Service Specialist Sr.	-
PW Admin - Asset Manager	1.00
Stormwater - Environmental Technician	1.00
Water - Forest Service Specialist	1.00
	<u>1.00</u>
Sub-Total	9.00
 Part-Time & Seasonal FTE by Department	
Legal - Increase clerical regular part-time	0.13
Parks - Increase two parks maintenance seasonal positions	0.18
Parks - Increase recreation clerical part-time	0.19
Parks - Increase janitorial part-time	0.15
	<u>0.15</u>
Sub-Total	0.65
 <i>Authorized Staffing Per Adopted 2020 Budget</i>	
	<i>373.53</i>

Personnel

Personnel

Function/Department	2014	2015	2016	2017	2018	2019	2020	Monthly Salary Range	
								Low	High
City Council									
City Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	\$1,215	\$1,415
Legislative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,286	\$7,659
Council/Auditor Assistant	0.80	0.80	0.80	0.80	0.80	0.80	0.80	\$5,420	\$6,604
<i>Total City Council</i>	<i>8.80</i>								
Executive									
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$9,500	\$9,500
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,286	\$7,659
Economic Development Manager	-	-	-	1.00	-	-	-	\$5,420	\$6,604
Part-Time Seasonal	-	-	-	0.10	-	-	-		
<i>Total Executive</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>3.10</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>		
Financial Services									
Director of Financial Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$10,821	\$13,185
Assistant Director of Financial Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,046	\$9,804
City Clerk	1.00	1.00	1.00	1.00	1.00	-	-	\$6,938	\$8,454
Budget Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,604	\$8,046
Contracts Administrator	-	-	-	-	1.00	1.00	1.00	\$6,286	\$7,659
Accountant - Financial Analyst	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$6,464	\$7,636
Accountant	-	-	-	-	1.00	1.00	1.00	\$5,492	\$6,464
Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,662	\$5,492
Accounting Assistant Sr.	3.00	3.00	3.00	3.00	-	-	-	\$4,419	\$5,198
Accounts Payable Specialist	-	-	-	-	1.00	1.00	1.00	\$4,419	\$5,198
Accounting Assistant II	1.00	1.00	1.00	1.00	-	-	-	\$3,977	\$4,662
Office Assistant Sr.	-	-	-	-	-	-	1.00	\$4,196	\$4,922
Office Assistant II	-	-	-	1.00	1.00	1.00	-	\$3,582	\$4,196
Part-Time Clerical	0.75	0.38	0.96	-	0.40	-	-		
<i>Total Financial Services</i>	<i>11.75</i>	<i>11.38</i>	<i>11.96</i>	<i>12.00</i>	<i>11.40</i>	<i>10.00</i>	<i>10.00</i>		
Human Resources									
Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,046	\$9,804
Human Resources Analyst II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,983	\$7,290
Human Resources Analyst I	1.00	1.00	1.00	1.00	1.00	2.00	2.00	\$5,420	\$6,604
Part-Time Clerical	0.14	-	-	-	0.20	-	-		
<i>Total Human Resources</i>	<i>3.14</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	<i>3.20</i>	<i>4.00</i>	<i>4.00</i>		
Legal									
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$11,369	\$13,852
Assistant City Attorney III	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,882	\$10,821
Assistant City Attorney II	-	-	1.00	1.00	1.00	1.00	1.00	\$8,046	\$9,804
Assistant City Attorney I	1.00	1.00	-	-	-	-	-	\$7,290	\$8,882
City Prosecutor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,046	\$9,804
Assistant City Prosecutor II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,290	\$8,882
City Clerk	-	-	-	-	-	1.00	1.00	\$6,938	\$8,454
Risk Management Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,604	\$8,046
Legal Assistant II - Civil	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,674	\$5,695
Legal Assistant II - Prosecution	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,674	\$5,695
Part-Time Clerical	0.63	0.63	-	0.20	0.50	1.40	1.53		
<i>Total Legal</i>	<i>8.63</i>	<i>8.63</i>	<i>8.00</i>	<i>8.20</i>	<i>8.50</i>	<i>10.40</i>	<i>10.53</i>		

Personnel

Function/Department	2014	2015	2016	2017	2018	2019	2020	Monthly Salary Range	
								Low	High
Municipal Court									
Municipal Court Judge	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$14,157	\$14,157
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,659	\$9,331
Probation Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,922	\$5,794
Legal Technician Sr.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$5,492	\$6,464
Legal Technician	4.50	4.00	3.50	3.00	3.00	3.00	3.00	\$4,196	\$4,922
Part-Time Clerical	0.38	0.38	0.38	0.38	0.38	-	-		
<i>Total Municipal Court</i>	<i>9.88</i>	<i>9.38</i>	<i>8.88</i>	<i>8.38</i>	<i>8.38</i>	<i>8.00</i>	<i>8.00</i>		
Community Development									
Director of Community Development	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$10,300	\$12,546
Planning Manager	-	-	-	-	-	-	1.00	\$8,046	\$9,804
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,659	\$9,331
Senior Planner	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$6,286	\$7,659
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,112	\$7,228
Code Enforcement Specialist	-	-	-	-	1.00	1.00	1.00	\$4,662	\$5,492
Community Development Project Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,922	\$5,794
Tax & License Specialist Senior	-	-	-	-	1.00	1.00	1.00	\$4,419	\$5,198
Tax & License Specialist	-	-	-	-	1.00	1.00	1.00	\$3,977	\$4,662
Planner II	1.00	1.00	1.00	2.00	2.00	2.00	2.00	\$6,112	\$7,228
Planner I	1.00	1.00	1.00	-	-	-	-	\$5,492	\$6,464
Building Insp./Plans Examiner II	-	-	-	1.00	1.00	1.00	1.00	\$6,112	\$7,032
Building Insp./Plans Examiner I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,492	\$6,464
Permit Specialist	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$4,662	\$5,492
<i>Total Community Development</i>	<i>11.00</i>	<i>11.00</i>	<i>11.00</i>	<i>12.00</i>	<i>15.00</i>	<i>15.00</i>	<i>16.00</i>		
Police Department									
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$11,369	\$13,852
Police Captain	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$11,214	\$12,258
Police Lieutenant	2.00	2.00	3.00	3.00	3.00	3.00	3.00	\$9,846	\$10,762
Police Sergeant	8.00	8.00	8.00	8.00	8.00	8.00	8.00	\$8,485	\$9,228
Police Corporal	-	-	8.00	8.00	8.00	8.00	8.00	\$7,953	\$7,953
Police Officer	45.00	45.00	36.00	37.00	37.00	37.00	37.00	\$6,147	\$7,572
Warrant Officer	2.00	3.00	3.00	3.00	3.00	3.00	3.00	\$4,992	\$5,794
Police Records Specialist II	4.00	4.00	3.00	3.00	3.00	3.00	3.00	\$4,196	\$4,922
Police Records Specialist Supervisor	-	-	1.00	1.00	1.00	1.00	1.00	\$4,662	\$5,492
Administrative Assistant	-	-	-	-	1.00	1.00	1.00	\$4,662	\$5,492
Office Assistant Sr.	3.00	3.00	3.00	3.00	2.00	2.00	2.00	\$4,196	\$4,922
Evidence Property Control Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$3,560	\$4,169
Evidence/Crime Scene Technician	1.00	1.00	-	-	-	-	-	\$3,801	\$4,419
Crime Scene Lead Evidence Technician	-	-	1.00	1.00	1.00	1.00	1.00	\$4,922	\$5,794
Crime Scene Analyst	-	-	-	-	0.50	0.50	0.50	\$5,198	\$6,112
Community Resource Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,492	\$6,464
Part-Time Regular	0.06	0.76	0.76	0.76	0.76	0.76	0.76		
<i>Total Police Department</i>	<i>70.06</i>	<i>71.76</i>	<i>71.76</i>	<i>72.76</i>	<i>73.26</i>	<i>73.26</i>	<i>73.26</i>		

Personnel

Function/Department	2014	2015	2016	2017	2018	2019	2020	Monthly Salary Range	
								Low	High
Fire Department									
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$11,369	\$13,852
Assistant Fire Chief	-	-	-	1.00	1.00	1.00	1.00	\$10,821	\$13,185
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$10,415	\$11,249
Battalion Chief Training	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$10,875	\$11,745
Fire Captain	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$9,496	\$10,256
Fire Captain - Deputy Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$9,956	\$10,752
Fire Captain - Medical Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$9,956	\$10,752
Firefighter/Fire Prevention	1.00	1.00	1.00	1.00	2.00	2.00	2.00	\$7,926	\$9,512
Fire Lieutenant	9.00	9.00	9.00	9.00	9.00	9.00	10.00	\$7,926	\$9,512
Firefighter	15.00	17.00	17.00	17.00	17.00	20.00	21.00	\$5,361	\$8,271
Firefighter/SCBA	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$5,575	\$8,602
Firefighter/Equipment Maintenance	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$5,575	\$8,602
Paramedic/Firefighter	14.00	14.00	14.00	14.00	14.00	14.00	15.00	\$6,031	\$9,305
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,662	\$5,492
Total Fire Department	56.00	58.00	58.00	59.00	60.00	63.00	66.00		
City Auditor									
City Auditor	1.00	1.00	0.40	0.40	0.40	0.40	0.40	\$8,454	\$10,300
Council/Auditor Assistant	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$5,420	\$6,604
Total City Auditor	1.20	1.20	0.60	0.60	0.60	0.60	0.60		
Parks & Recreation									
Director of Parks & Recreation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$9,804	\$11,945
Parks Preservation & Development Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,286	\$7,659
Parks Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,290	\$8,882
Athletics/Recreation Manager	1.00	1.00	-	-	-	-	-	\$6,604	\$8,046
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	-	-	\$6,464	\$7,636
Office Assistant II	-	-	1.00	1.00	1.00	1.00	1.00	\$3,582	\$4,196
Office Assistant I	0.75	0.75	-	-	-	-	-	\$3,397	\$3,977
Parks Service Specialist Lead	-	-	-	-	-	1.00	1.00	\$5,794	\$6,836
Parks Service Specialist, Sr.	4.00	4.00	4.00	4.00	4.00	3.00	3.00	\$5,198	\$6,112
Parks Service Specialist	4.00	4.00	4.00	4.00	4.00	5.00	5.00	\$4,662	\$5,492
Laborer - Parks	2.00	2.00	3.00	3.00	3.00	3.00	3.00	\$3,582	\$4,196
Recreation Program Coordinator III	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$5,198	\$6,112
Recreation Program Coordinator II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,922	\$5,794
Parks Maintenance Part-Time & Seasonal Labor	1.98	2.29	2.29	2.46	3.62	3.62	3.80		
Parks & Recreation Part-Time & Seasonal Labor	1.99	1.99	1.99	1.99	1.95	1.85	2.19		
Total Parks & Recreation	22.72	23.03	23.28	23.45	24.57	24.47	24.99		

Personnel

Function/Department	2014	2015	2016	2017	2018	2019	2020	Monthly Salary Range	
								Low	High
Engineering									
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$9,804	\$11,945
Managing Engineer - Transportation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,046	\$9,804
Managing Engineer - Utilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,046	\$9,804
Project Manager	-	-	-	-	-	-	1.00	\$7,659	\$9,331
Engineering Project Assistant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$4,922	\$5,794
Civil Engineer III	-	-	1.00	1.00	2.00	2.00	2.00	\$7,228	\$8,477
Civil Engineer II	3.00	3.00	2.00	3.00	2.00	2.00	2.00	\$6,836	\$8,063
Engineering Technician Sr.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,836	\$8,063
Engineering Technician III	-	-	-	-	1.00	1.00	2.00	\$5,198	\$6,112
Engineering Technician IV	5.00	5.00	5.00	5.00	5.00	5.00	5.00	\$5,794	\$6,836
Electronics Technician	-	-	-	1.00	1.00	1.00	1.00	\$5,794	\$6,836
Permit Technician	-	-	-	-	1.00	1.00	1.00	\$4,662	\$5,492
Part-Time Seasonal	0.95	0.28	0.28	0.47	0.47	0.69	0.69		
<i>Total Engineering</i>	<i>14.95</i>	<i>14.28</i>	<i>14.28</i>	<i>16.47</i>	<i>18.47</i>	<i>18.69</i>	<i>20.69</i>		
Total General Fund	220.13	222.46	221.56	227.76	234.18	238.22	244.87		
<hr/>									
Community Development Block Grant									
Community Development Programs Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,604	\$8,046
<i>Total Community Development Block Grant</i>	<i>1.00</i>								
BKAT									
Public Access Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,285	\$7,659
Production Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,420	\$6,604
Video Specialist	-	1.00	1.00	1.00	1.00	1.00	1.00	\$3,843	\$4,674
Part-Time Regular	1.27	1.27	1.35	1.98	1.98	1.98	1.98		
<i>Total BKAT</i>	<i>3.27</i>	<i>4.27</i>	<i>4.35</i>	<i>4.98</i>	<i>4.98</i>	<i>4.98</i>	<i>4.98</i>		
Engineering									
Public Works & Utilities									
Street Department									
Public Works Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,046	\$9,804
Street Service Specialist Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,464	\$7,636
Electronics Technician	1.00	1.00	1.00	-	-	-	-	\$5,794	\$6,836
Journey Level Electrician	2.00	2.00	3.00	-	-	-	-	\$5,794	\$6,836
Lead Street Service Specialist	-	1.00	1.00	1.00	1.00	1.00	1.00	\$5,794	\$6,836
Street Service Specialist Sr.	2.00	1.00	1.00	1.00	1.00	1.00	2.00	\$5,198	\$6,112
Street Service Specialist	3.00	3.00	3.00	4.00	4.00	4.00	3.00	\$4,662	\$5,492
Sign Shop Service Specialist Sr.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,198	\$6,112
Part-Time Seasonal	0.60	1.22	1.02	1.36	1.36	1.98	1.98		
<i>Total Street Department</i>	<i>11.60</i>	<i>12.22</i>	<i>13.02</i>	<i>10.36</i>	<i>10.36</i>	<i>10.98</i>	<i>10.98</i>		
Residential Street and Sidewalk Fund									
Street Service Specialist	-	-	-	-	2.00	4.00	4.00	\$4,662	\$5,492
<i>Total Residential Street</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2.00</i>	<i>4.00</i>	<i>4.00</i>		

Personnel

Function/Department	2014	2015	2016	2017	2018	2019	2020	Monthly Salary Range	
								Low	High
Public Works & Utility Administration									
Director of Public Works & Utilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$10,821	\$13,185
Administration Division Manager	1.00	1.00	1.00	1.00	-	-	-	\$6,286	\$7,659
Public Works and Utility Fiscal Analyst*	-	-	-	-	1.00	1.00	-	\$6,286	\$7,659
Administrative Project Manager	-	-	-	-	-	-	1.00	\$5,983	\$7,290
Project Manager	-	-	-	-	1.00	1.00	1.00	\$7,659	\$9,331
Asset Manager	-	-	-	-	-	-	1.00	\$6,604	\$8,046
Utility Accounts Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,794	\$6,836
Accounting Assistant Senior	1.00	1.00	1.00	1.00	1.00	2.00	2.00	\$4,419	\$5,198
Accounting Assistant III	1.00	1.00	2.00	3.00	3.00	2.00	2.00	\$4,196	\$4,922
Accounting Assistant II	1.00	1.00	-	-	-	-	-	\$3,977	\$4,662
Customer Service Representative	1.00	1.00	1.00	2.00	2.00	2.00	2.00	\$3,801	\$4,419
Administrative Assistant	-	-	-	-	1.00	1.00	1.00	\$4,662	\$5,492
Office Assistant Senior Spec.	-	-	1.00	1.00	1.00	1.00	1.00	\$4,419	\$5,198
Office Assistant Senior	3.00	4.00	3.00	2.00	1.00	1.00	1.00	\$4,196	\$4,922
Part-Time Regular	1.00	0.50	0.50	-	-	-	-		
<i>Total Utility Administration</i>	<i>11.00</i>	<i>11.50</i>	<i>11.50</i>	<i>12.00</i>	<i>13.00</i>	<i>13.00</i>	<i>14.00</i>		
Utility Operations									
Water Resources									
Water Utilities Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,046	\$9,804
Water Resources Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,836	\$8,063
Water Operator Lead	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,112	\$7,228
Water Operator Senior	2.00	2.00	2.00	3.00	3.00	3.00	3.00	\$5,492	\$6,464
Water Operator	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$4,922	\$5,794
NPDES Stormwater Permit Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,464	\$7,636
Utility Instrumentation & Controls Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,794	\$6,836
Environmental Technician	2.00	2.00	2.00	2.00	2.00	2.00	3.00	\$5,794	\$6,836
Part-Time Seasonal	0.24	0.19	0.19	0.19	0.39	0.50	0.50		
<i>Total Water Resources</i>	<i>11.24</i>	<i>11.19</i>	<i>11.19</i>	<i>12.19</i>	<i>12.39</i>	<i>12.50</i>	<i>13.50</i>		
Wastewater									
Wastewater Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,046	\$9,804
WWTP Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,836	\$8,063
WWTP Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,464	\$7,636
WWTP Operator I	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$5,492	\$6,464
WWTP Operator II	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$5,794	\$6,836
WWTP Operator Trainee	-	-	-	1.00	1.00	1.00	1.00	\$4,662	\$5,492
WWTP Industrial Mechanic Lead	-	-	-	-	-	1.00	1.00	\$5,492	\$6,464
WWTP Industrial Mechanic	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$4,922	\$5,794
WWTP Industrial Mechanic Trainee	-	-	-	1.00	1.00	-	-	\$4,419	\$5,198
WWTP Instrumentation & Control Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,794	\$6,836
Journey Level Electrician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,794	\$6,836
WWTP Laboratory Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,198	\$6,112
WWTP Computerized Maint. Mgmt. Sys. Tech.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,794	\$6,836
Accounting Assistant Senior	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,196	\$4,922
Laborer - Utilities	2.00	2.00	3.00	3.00	3.00	3.00	3.00	\$3,582	\$4,196
Part-Time Seasonal	1.68	1.26	-	-	-	-	-		
<i>Total Wastewater</i>	<i>19.68</i>	<i>19.26</i>	<i>19.00</i>	<i>21.00</i>	<i>21.00</i>	<i>21.00</i>	<i>21.00</i>		

Personnel

Function/Department	2014	2015	2016	2017	2018	2019	2020	Monthly Salary Range	
								Low	High
Utilities Operations & Facilities									
Utility/Facilities Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,046	\$9,804
Water Distribution Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,836	\$8,063
Lead Utilities Service Specialist	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$5,794	\$6,836
Utilities Service Specialist Senior	10.00	10.00	12.00	12.00	12.00	12.00	12.00	\$5,198	\$6,112
Utilities Service Specialist	11.00	11.00	10.00	14.00	14.00	14.00	14.00	\$4,662	\$5,492
Sewer/Storm Collection Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,836	\$8,063
Utilities Compliance Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,112	\$7,228
Journey Level Electrician	-	-	-	3.00	3.00	3.00	3.00	\$5,794	\$6,836
Lead Facilities Service Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,794	\$6,836
Facilities/Inventory Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,836	\$8,063
Laborer - Utilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$3,582	\$4,196
Part-Time Seasonal	3.28	3.28	2.66	2.66	3.94	4.32	4.32		
<i>Total Utilities Operations & Facilities</i>	<i>34.28</i>	<i>34.28</i>	<i>34.66</i>	<i>41.66</i>	<i>42.94</i>	<i>43.32</i>	<i>43.32</i>		
Forestry									
Forestry Service Specialist Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,836	\$8,063
Forestry Service Specialist Senior	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,922	\$5,794
Forestry Service Specialist	1.00	1.00	1.00	-	-	-	1.00	\$4,419	\$5,198
Environmental Technician				1.00	1.00	1.00	1.00	\$5,794	\$6,836
Part-Time Seasonal	0.38	-	-	0.68	0.68	0.68	0.68		
<i>Total Forestry</i>	<i>3.38</i>	<i>3.00</i>	<i>3.00</i>	<i>3.68</i>	<i>3.68</i>	<i>3.68</i>	<i>4.68</i>		
Total Public Works & Utility Operations	91.18	91.45	92.37	100.89	105.37	108.48	111.48		
Equipment Maintenance									
Automotive Equipment Technician Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,464	\$7,636
Automotive Equipment Technician	2.00	2.00	2.00	2.00	2.00	3.00	3.00	\$5,198	\$6,112
Automotive Technician Assistant	1.00	-	-	1.00	1.00	-	-	\$3,977	\$4,662
Part-Time Seasonal	-	-	0.26	-	0.20	0.20	0.20		
<i>Total Equipment Maintenance</i>	<i>4.00</i>	<i>3.00</i>	<i>3.26</i>	<i>4.00</i>	<i>4.20</i>	<i>4.20</i>	<i>4.20</i>		
Information Technology									
Information Technology Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,046	\$9,804
IT Systems Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,836	\$8,063
GIS/Application Development Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,836	\$8,063
IT Program Analyst		-	-	-	1.00	1.00	1.00	\$6,112	\$7,228
Systems Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,112	\$7,228
IS Specialist		-	-	-	1.00	1.00	1.00	\$5,198	\$6,112
Technology Communications Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,922	\$5,794
<i>Total Information Technology</i>	<i>5.00</i>	<i>5.00</i>	<i>5.00</i>	<i>5.00</i>	<i>7.00</i>	<i>7.00</i>	<i>7.00</i>		
Total Employees	324.58	327.18	327.54	343.63	356.73	363.88	373.53		
<i>* Position reports to Financial Services but is physically located at Public Works</i>									
FTE Per 1,000 Population	8.58	8.59	8.31	8.48	8.78	8.77	8.88		

Budget Detail

Understanding the Bremerton Budget

The City of Bremerton presents budgeted financial information in detail tables by fund. Each table includes several columns:

Fund Name				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020

Column 1—Description

Resources are grouped by seven different revenue types; requirements are grouped by expenditure type.

In addition to the budget detail tables for each fund, information about each fund and the services provided by each department are shown including additional detail on:

Column 2 & 3—Actual data for prior two years

Revenues and expenditures for the prior two fiscal years are shown in the second and third columns of the budget detail for each fund.

- Number of full time equivalent employees (FTEs);
- Types of revenues and expenditures;
- Description of services provided;
- A listing of accomplishments and an overview of goals and objectives; and
- Performance measurement data related to city services

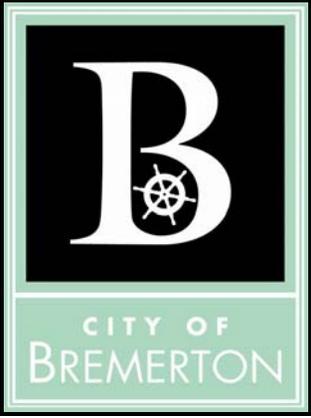
Column 4—Budget for current year data

Revenues and expenditures for the current fiscal year are shown on a budgeted basis in the fourth column of the budget detail for each fund.

Column 5—Proposed budget for fiscal year 2020

Revenues and expenditures for fiscal year are shown on a proposed basis in the sixth column of the budget detail for each fund.

Budget Detail



General Fund Overview

Introduction:

The General Fund is the principal governmental fund of the City and is used to account for all revenues and expenditures which are not accounted for in any other fund. The majority of General Fund revenue come from property taxes, sales taxes, business and occupation taxes, utility

taxes, federal and state grants, fines, and charges for services. These resources pay for police, fire, parks, municipal court, police and fire pension, community development, economic development, government facilities, and administration.

General Fund

	Actual <u>2015</u>	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Budget <u>2020</u>
Taxes	\$28,610,613	\$30,082,636	\$30,926,610	\$32,212,881	\$32,795,452	\$33,933,057
Licenses & Permits	1,149,596	1,204,323	1,172,596	1,397,726	1,160,050	1,283,950
Intergovernmental	1,314,869	1,160,750	1,245,194	1,746,597	2,105,146	2,729,338
Charges for Services	5,010,982	5,034,048	5,443,913	5,646,210	5,599,169	6,197,307
Fines & Forfeits	1,052,304	1,195,740	1,093,946	1,206,713	1,117,250	1,196,400
Other Revenue	692,534	262,619	1,688,459	609,372	747,155	643,610
Total	\$37,830,898	\$38,940,116	\$41,570,718	\$42,819,499	\$43,524,222	\$45,983,662

Overview

Budgeted General Fund revenue for 2020 incorporates anticipated increases in all revenue categories with the exception of transfers-in. Capital and major maintenance projects are supported by a transfer from the General Government Capital Improvement Fund (REET) and in 2020 that transfer is reduced by \$166k.

Overall tax revenue, the largest revenue source in the General Fund, is budgeted to increase by \$1.1 million and all other categories combined are budgeted to increase by \$1.3 million.

Though the combined General Fund Revenue has increased by over \$2.46 million, it is important to note that many of these revenue sources are economically driven and a conservative spending approach is recommended in order to provide important services to our citizens when cash flows are impacted by changes in economic activity.

Property Tax

The City's property tax is levied based on the assessed property value from the previous year, as determined by the Kitsap County Assessor. Annually the City Council sets the property tax

General Fund Overview

levy as part of the annual budget process. The levy limit applied to the highest allowed levy is the lesser of 1% or the IPD for tax districts with a population greater than 10,000. For this year, the IPD 1.396% and therefore the budget includes a levy increase of 1%. The budgeted property tax revenue (including refunds, canceled taxes and supplements) is \$7,784,400.

fifty cents (\$0.50) per thousand dollars (\$1,000) of assessed valuation, (including delinquencies) is budgeted at \$1,982,500. The levy was approved by the voters in November 2019. The following tables recap the City's recent property tax levy information along with 2020 estimates. Property tax dollars are allocated among the state and six taxing districts.

In addition, the EMS tax levy rate increased to

Historical City Assessed Valuation, Property Taxes Levied, and Property Tax Rates - City of Bremerton - 2015 - 2020

Year	Assessed Valuation	Regular		Emergency Medical Services		City Bonds		Total	
		Amount	Per \$1,000	Amount	Per \$1,000	Amount	Per \$1,000	Amount	Per \$1,000
2020	4,005,062,409	7,863,023	1.96	1,348,528	0.50	1,450,000	0.36	10,661,551	2.82
2019	3,603,403,693	7,619,234	2.11	1,306,777	0.37	1,256,119	0.35	10,182,130	2.83
2018	3,073,499,584	7,411,130	2.41	1,360,288	0.45	1,271,042	0.41	10,042,460	3.27
2017	2,736,605,137	7,206,473	2.63	1,235,903	0.45	1,312,110	0.48	9,754,486	3.56
2016	2,503,409,559	7,085,163	2.83	1,215,901	0.49	1,427,025	0.57	9,728,089	3.89
2015	2,354,542,747	6,935,409	2.95	1,177,271	0.50	902,387	0.39	9,015,067	3.83

Note: 2020 are estimates

Historical Ad Valorem Property Tax Rates in the City of Bremerton 2015 - 2020

(Rates in Dollars per \$1,000 of Assessed Valuation)

Collection Year	Total City of Bremerton					Other Government Agencies							Total	
	City		Emergency			School								
	General Fund	City Bonds	Medical Services	Total	Percent	Wash State	Kitsap County	Port of Bremerton	District No. 100	PUD	Regional Library	Total		Percent
2020	\$1.96	\$0.36	\$0.50	\$2.82	22.2%	\$3.02	\$1.02	\$0.33	\$5.02	\$0.07	\$0.43	\$9.88	77.8%	\$12.70
2019	\$2.11	\$0.35	\$0.37	\$2.83	22.3%	\$3.02	\$1.02	\$0.33	\$5.02	\$0.07	\$0.43	\$9.88	77.7%	\$12.72
2018	2.41	0.41	0.45	3.27	24.9%	3.02	1.02	0.33	5.02	0.07	0.43	9.88	75.1%	13.16
2017	2.63	0.48	0.45	3.56	27.2%	2.12	1.09	0.35	5.53	0.07	0.35	9.51	72.8%	13.08
2016	2.83	0.57	0.49	3.89	28.1%	2.36	1.17	0.38	5.57	0.08	0.38	9.93	71.9%	13.82
2015	2.95	0.39	0.50	3.83	27.6%	2.18	1.20	0.39	5.82	0.08	0.39	10.06	72.4%	13.89

Note: At time of publication other government agency data was unavailable and prior year actuals are estimated.

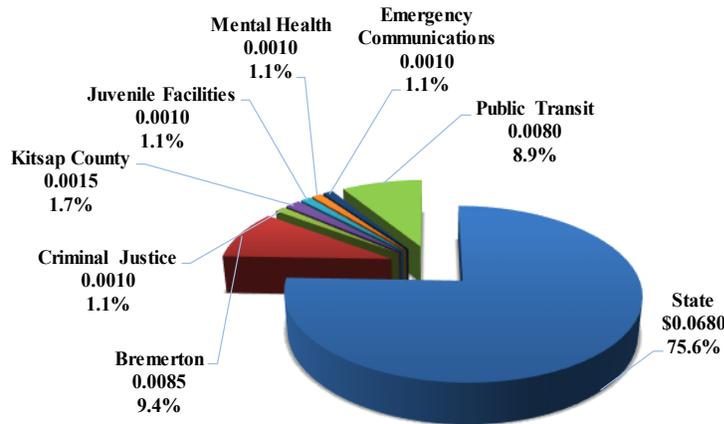
General Fund Overview

Sales & Use Tax

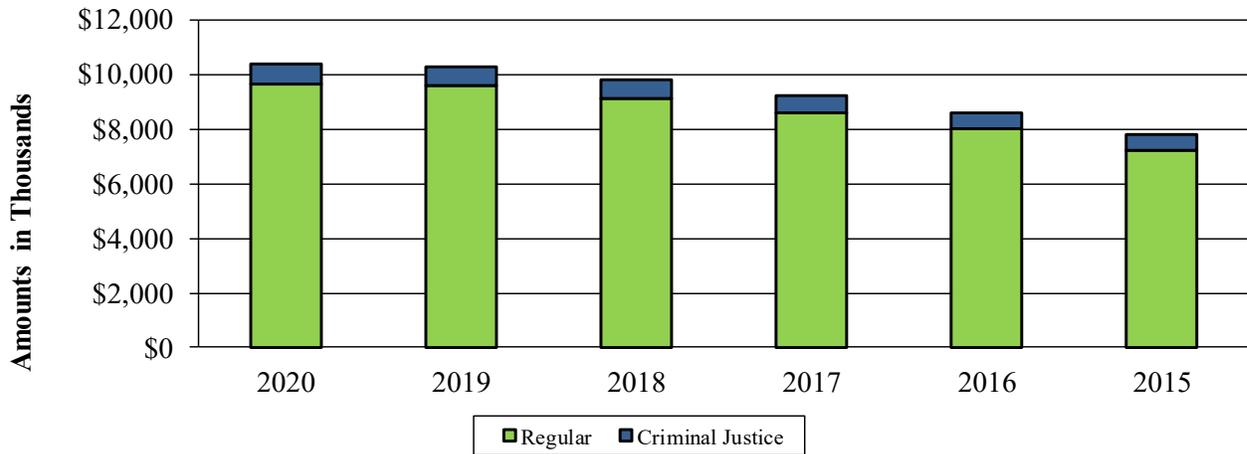
The sales tax rate in Bremerton is 9%. Of this amount, the City's portion is .85%, with the balance going to other agencies. The budgeted amount for 2020, including criminal justice, is \$10.4 million. Combined sales and use tax revenue for 2020 is budgeted at 2.5% over 2019 year-end estimates. The additional \$255k can be attributed to increases in restaurant sales, specialty trade contractors, as well as merchant wholesalers. Motor vehicle sales continue to be the largest source of sales tax within the City providing \$2.9 million in average receipts.

nue for 2020 is budgeted at 2.5% over 2019 year-end estimates. The additional \$255k can be attributed to increases in restaurant sales, specialty trade contractors, as well as merchant wholesalers. Motor vehicle sales continue to be the largest source of sales tax within the City providing \$2.9 million in average receipts.

Sales & Use Tax



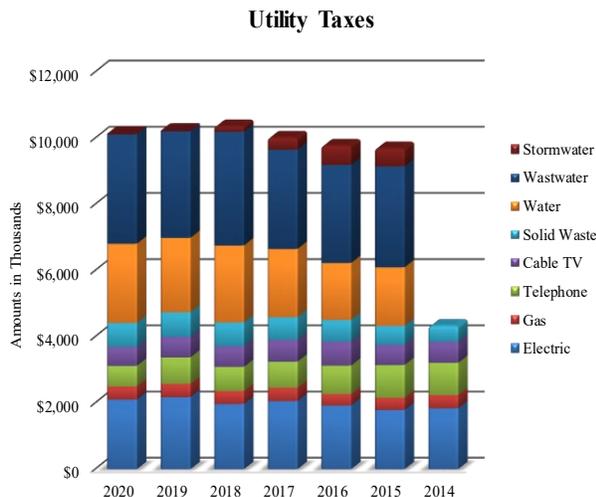
Historical Sales Tax



General Fund Overview

Utility Tax

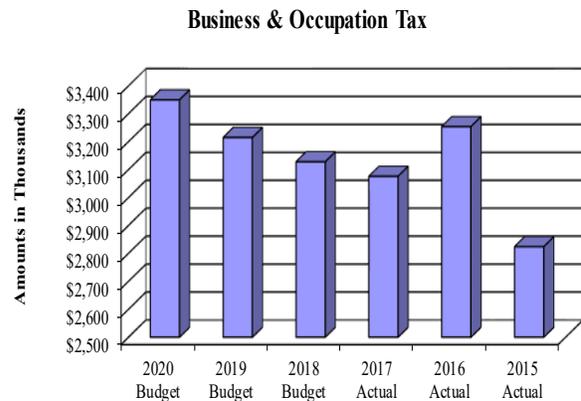
Utility taxes are levied on the gross operating revenues earned by private and city owned utilities; electric, gas, telephone, cable television, solid waste, wastewater and stormwater within Bremerton. In totality, the budget anticipates \$10.1 million from utility taxes; a \$87k decrease from the 2019 budget. Television cable and telephone are budgeted with the largest decrease as the dependency for these land line utility services lessens. By Council action, stormwater utility tax is now being allocated to the Residential Street and Transportation Capital Funds.



Business & Occupation Tax

The City of Bremerton imposes a local business and occupation tax which applies to the gross income of businesses that engage in business activity within the City. Tax rates vary from 0.125% to 0.2% of gross revenue depending on the classification of business activity. For 2020, the annual \$20k increase in the B&O tax exemption will increase from \$200k to \$220k as part of the continued effort to provide tax relief for small businesses and reduce the City's depend-

ency on Business and Occupation Tax revenue. Business & Occupation Tax is the fourth largest source of revenue in the General Fund and is budgeted at \$3.35 million in 2020.



Other Taxes

The remaining tax revenues compose a small share of total tax receipts for the City. These other taxes are as follows:

- Amusement Device Gross Receipts Tax - rate of 2% on gross revenues
- Gambling Taxes (including pull tabs, card rooms, bingo, raffles, and fundraising) - rates vary from 2% to 20%
- Leasehold Tax — State tax of 12.84% of which the City is allocated a 4% portion

The 2020 budget anticipates receipts of \$219k from these sources, which is an essentially unchanged from the prior year projected receipts.

Licenses and Permits

Bremerton collects license and permit fees that include, among others, annual business licenses, building permits, and franchise fees. The Com-

General Fund Overview

munity Development Department issues a number of permits for new construction and development including building permits and various building, plumbing, and mechanical inspection permits. The 2020 budget anticipates total receipts of \$1.28 million from all of the various license and permit sources, which is an increase of 10.68% from the prior year budget. Construction permits are expected to grow 14.77% and account for 55% of the total revenue in this category; while general business licenses are anticipated to account for 40%.

Intergovernmental Revenue

Intergovernmental revenues are made up of state shared revenues, grants, and other intergovernmental revenues. State-collected revenues that are shared with all cities are allocated to individual jurisdictions on a per capita basis. Population figures, determined annually as of April 1 by the State demographer in the Office of Financial Management, are used as the basis for the per capita distribution of these funds.

The budget includes liquor excise tax receipts and liquor board profits totaling \$569k, which is a slight increase from prior years' budget. To be eligible to receive liquor taxes and profits, the City must devote at least two percent of its distribution to support an approved alcoholism or drug addiction program.

Marijuana Excise Tax distributions provide for state shared revenue for cities and counties. Due to recent legislation, revenue is allocated in part by the proportional share of total revenues generated by licensed retailers physically located within their jurisdiction, as well as a per capita allocation. For 2020, the budget includes a modest allocation of \$80k in marijuana excise tax revenue.

State Criminal Justice revenues are distributed on a per capita basis, and in part, on crime rates. For 2020, the City anticipates a combined total revenue of approximately \$175k which is approximately 11% below 2019 estimates. The decrease is due to a reduction in reported violent crime rates within the City.

Total projected intergovernmental revenue for 2020 is \$2.7 million, a \$624k increase over the prior year. The largest revenue source in this category comes from GEMT and SAFER grants awarded to the Fire Department. Some of this funding will support personnel expenses associated with three new FTEs which have been added to the 2020 proposed budget.

Charges for Service

Plan check fees are charged for development drawing review prior to the issuance of building permits and are budgeted at \$410k in 2020, a \$35k increase from the prior year.

The City of Bremerton Parks & Recreation Department provides a variety of services for our residents. The fees from these services include all participant and sponsorship fees for City recreation programs. Revenue from recreation activities are budgeted at \$230k for the upcoming year and is essentially unchanged from the prior year.

The City of Bremerton Fire and Emergency Services Department charges a fee for ambulance transport services which is budgeted at \$680k.

Many of the City's administrative services are provided centrally for the benefit of all departments and funds. These costs are allocated to the proprietary funds. The 2020 charges are calculated on the basis of the cost allocation

General Fund Overview

plan and interfund services provided from one fund to another. The budgeted revenue for 2020 is \$2.18 million for general government services and \$2.2 million for engineering services.

Fines & Forfeits

The amount received from fines and forfeits includes traffic citations and other fines imposed through enforcement of ordinances. The projected revenue for 2020 is \$1.2 million, which is a 7.1% increase from the prior year. Non-parking infractions are trending downward and are projected with an 8.5% decrease while photo enforcement penalties, the largest revenue source in this category, are trending higher with a 12.5% increase over the prior year budget. Other revenue sources are consistent with 2019 estimates.

Miscellaneous Revenues

Miscellaneous revenues include interest on investments, donations, and other revenues from lease and rental arrangements. The budgeted revenue from these sources in 2020 is \$344k which is a 22% increase over the prior year.

Other Financing Sources

In 2020, other revenue consists of a \$300k transfer-in from the General Government Capital Improvement Fund for building and facility capital improvements and major maintenance.

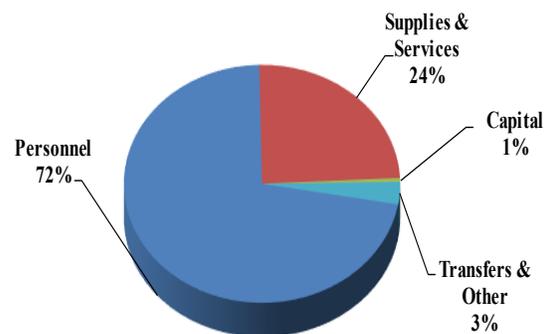
Expenditures

Excluding Ending Fund Balance, the total General Fund expenditures of \$48,074,052 are higher than the amended 2019 budget by \$2.5 million or 5.8%. Personnel costs continue to be the largest expense for the General Fund at 72% of total expenditures. Increases in personnel are attribut-

ed to wage adjustments, regular step increases and the addition of 9.65 FTEs. Supplies and Services, the second largest expenditure category in the General Fund, increased by \$572k and include one-time purchases in the amount of \$781k. Excluding one-time purchases, supplies and services decreased by 1.9%. The total capital budget of \$260k accounts for improvements and major maintenance projects at City owned buildings and facilities. Transfers to other funds are budgeted at \$1.48 million and support CDBG, Street, Parks Construction Affordable Housing and the Conference Center. Additional transfers support set-a-side funding for emergency reserves and ILEADS replacement software.

The following departmental budgets provide details on objectives, goals, and planned General Fund expenditures for 2020.

General Fund Expenditures



General Fund Overview

**2020 GENERAL FUND REVENUES
BY SOURCE**

ACCOUNT	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET	% CHANGE
TAXES					
311.1000 General Property Tax	8,422,369	8,670,356	8,891,627	9,766,900	9.84%
313.1100 Retail Sales & Use	8,568,934	9,113,214	9,600,000	9,635,000	0.36%
313.2700 Affordable Housing Sales Tax	-	-	-	74,616	N/A
313.7100 Sales Tax - Criminal Justice	628,843	714,625	690,000	770,000	11.59%
316.1000 B & O Taxes	3,075,502	3,127,854	3,215,000	3,350,000	4.20%
316.4100 Electric Utility Taxes	2,056,594	1,966,767	2,175,000	2,100,000	-3.45%
316.4300 Gas Utility Taxes	401,960	392,287	400,000	400,000	0.00%
316.4500 Garbage/Solid Waste	681,545	716,044	740,000	720,000	-2.70%
316.4600 Television Cable Taxes	659,854	626,234	625,000	575,000	-8.00%
316.4700 Telephone Taxes	788,543	732,356	800,000	620,000	-22.50%
316.4801 Water Utility Tax	2,063,034	2,324,594	2,248,085	2,394,883	6.53%
316.4802 Wastewater Utility Tax	2,999,130	3,436,132	3,216,490	3,307,408	2.83%
316.4803 Stormwater Utility Tax	365,625	164,051	-	-	N/A
316.8000 Gambling/Amusement	61,669	71,723	69,250	69,250	0.00%
317.2000 Leasehold Excise Tax	153,008	156,644	125,000	150,000	20.00%
TOTAL TAXES	30,926,610	32,212,881	32,795,452	33,933,057	3.47%
LICENSES & PERMITS					
321.0000 Misc. Licenses, Permits & Fees	575,897	590,045	505,050	529,450	4.83%
322.1000 Construction Permits	526,979	755,380	609,500	699,500	14.77%
322.4000 Right Of Way Permits	63,492	45,162	40,000	50,000	25.00%
322.9000 Other Non-Business Licenses	6,228	7,139	5,500	5,000	-9.09%
TOTAL LICENSES & PERMITS	1,172,596	1,397,726	1,160,050	1,283,950	10.68%
INTERGOVERNMENTAL REVENUE					
331.0000 Federal Grants - Direct	34,453	207,279	343,268	338,568	-1.37%
332.0000 Federal Revenue	-	291,920	530,000	1,050,000	98.11%
333.0000 Federal Grants - Indirect	8,098	6,146	3,000	3,000	0.00%
334.0000 State Grants	145,943	61,821	157,157	229,224	45.86%
336.0098 City County Assistance	116,997	124,853	126,700	120,000	-5.29%
336.0620 Criminal Justice High Crime	108,184	114,400	104,000	115,000	10.58%
336.0621 Law & Justice (LO POP)	57,194	59,591	13,695	13,045	-4.75%
336.0626 Criminal Justice - Special Programs	41,478	42,810	45,235	47,130	4.19%
336.0641 Marijuana Enforcement	13,996	-	-	-	N/A
336.0642 Marijuana Excise Tax Distribution	18,957	118,813	70,800	85,000	20.06%
336.0651 DUI - Cities	6,049	5,977	1,000	1,000	0.00%
336.0691 Fire Insurance Premium	53,093	61,710	62,341	63,870	2.45%
336.0694 Liquor Excise Tax	195,471	208,157	213,310	231,019	8.30%
336.0695 Liquor Board Profits	341,032	334,235	338,640	337,482	-0.34%
337.0700 Bremerton Housing Authority	59,797	49,633	70,000	50,000	-28.57%
337.0801 Kitsap County	44,452	59,252	26,000	45,000	73.08%
TOTAL INTERGOVERNMENTAL REVENUE	1,245,194	1,746,597	2,105,146	2,729,338	29.65%

General Fund Revenue Detail

**2020 GENERAL FUND REVENUES
BY SOURCE**

ACCOUNT	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 BUDGET	% CHANGE
CHARGES FOR SERVICE					
341.0000 General Government	102,359	110,154	87,195	89,350	2.47%
342.1000 Law Enforcement Services	247,896	268,500	159,450	144,300	-9.50%
342.2000 Fire Protection Services	-	1,125	-	-	N/A
342.3000 Detention and Correction Services	185,629	193,844	166,000	174,000	4.82%
342.4000 Inspection Fees	-	-	-	500	N/A
342.5000 Emergency Service Fee	5,812	6,248	6,000	4,300	-28.33%
342.6000 ALS Transport Fees	543,159	605,384	670,000	680,000	1.49%
343.6000 Cemetery Fees	11,522	27,837	19,000	17,000	-10.53%
345.8100 Zoning Fees	95,825	96,438	61,500	70,000	13.82%
345.8300 Plan Check Fees	287,445	379,099	375,000	410,000	9.33%
347.3000 Park Rentals	77,416	85,246	78,000	77,750	-0.32%
347.4000 Event Admission Fee	4,776	5,020	5,000	2,500	-50.00%
347.6000 Recreation Fees	152,834	148,729	152,000	150,000	-1.32%
349.1000 Interfund General Government	1,960,377	2,001,621	2,064,377	2,182,434	5.72%
349.2100 Law Enforcement Services	-	50,000	-	-	N/A
349.3000 Other Interfund Services	1,216,108	1,157,871	1,523,823	1,808,249	18.67%
349.5700 Community Services	100,000	30,000	-	-	N/A
349.9500 Road Const & Engineering Services	452,755	479,094	231,824	386,924	66.90%
TOTAL SERVICE CHARGES	5,443,913	5,646,210	5,599,169	6,197,307	10.68%
FINES & FORFEITURES					
352.0000 Civil Penalties	3,965	2,782	4,000	2,000	-50.00%
353.0000 Non-Parking Infractions	241,802	226,810	235,000	215,000	-8.51%
354.0000 Photo Enforcement Penalties	772,968	870,200	800,000	900,000	12.50%
355.0000 Criminal Traffic Misdemeanor	13,170	16,834	10,800	17,900	65.74%
356.0000 Non-Traffic Misdemeanors	10,835	26,864	8,100	1,600	-80.25%
357.3000 Court/Public Defender Recoupment	4,521	2,892	2,350	2,400	2.13%
359.0000 Non-Court Fines	46,685	60,331	57,000	57,500	0.88%
TOTAL FINES & FORFEITURES	1,093,946	1,206,713	1,117,250	1,196,400	7.08%
MISCELLANEOUS REVENUES					
361.0000 Interest Earnings	101,893	211,570	107,500	185,000	72.09%
362.0000 Rents & Royalties	142,884	171,196	158,810	144,210	-9.19%
367.1100 Donations	2,000	1,000	-	-	N/A
369.0000 Other Miscellaneous Revenue	153,609	21,561	14,845	14,400	-3.00%
TOTAL MISCELLANEOUS REVENUES	400,386	405,327	281,155	343,610	22.21%
OTHER FINANCING SOURCES					
395.0000 Sale of Assets	1,151,667	20,323	-	-	N/A
397.0000 Operating Transfers-In	136,406	177,021	466,000	300,000	-35.62%
398.0000 Insurance Recoveries	-	6,701	-	-	N/A
TOTAL OTHER FINANCING	1,288,073	204,045	466,000	300,000	-35.62%
TOTAL GENERAL FUND REVENUES	\$ 41,570,718	\$ 42,819,499	\$ 43,524,222	\$ 45,983,662	5.65%

General Fund Revenue Detail

General Fund

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	227.76	234.18	238.22	244.87
Revenues				
Taxes	\$30,926,610	\$32,212,881	\$32,795,452	\$33,933,057
Licenses & Permits	1,172,596	1,397,726	1,160,050	1,283,950
Intergovernmental	1,245,194	1,746,597	2,105,146	2,729,338
Charges for Services	5,443,913	5,646,210	5,599,169	6,197,307
Fines & Forfeits	1,093,946	1,206,713	1,117,250	1,196,400
Other Revenue	1,688,459	609,372	747,155	643,610
Debt Proceeds	0	0	0	0
Total	<u>41,570,718</u>	<u>42,819,499</u>	<u>43,524,222</u>	<u>45,983,662</u>
Expenditures				
City Council	348,101	356,386	381,887	400,916
Executive	407,687	333,472	358,818	342,522
Finance	1,514,695	1,541,079	1,561,840	1,575,765
Legal	1,126,967	1,182,573	1,539,978	1,597,119
Human Resources	487,945	517,814	686,621	721,183
Community Development	1,552,189	1,876,040	2,376,542	2,801,039
Municipal Court	1,356,418	1,407,776	1,486,339	1,498,808
City Auditor	77,387	81,889	89,385	93,178
Law Enforcement	10,181,024	11,012,116	11,825,652	12,399,689
Fire/Emergency Medical Services	9,395,983	10,056,294	10,657,119	12,355,769
Police & Fire Pension	1,646,965	1,658,400	1,697,700	1,744,300
Facilities	1,432,891	1,656,762	1,842,621	1,688,458
Parks & Recreation	2,605,806	2,892,930	3,092,282	3,110,864
Engineering	2,219,733	2,316,124	2,680,180	2,903,912
Non-Departmental	4,961,546	4,489,741	5,137,275	4,840,530
Total Expenditures	<u>39,315,337</u>	<u>41,379,396</u>	<u>45,414,239</u>	<u>48,074,052</u>
Revenue over(under) expenditures	2,255,381	1,440,103	-1,890,017	-2,090,390
Beginning fund balance	7,498,994	9,754,375	11,194,478	11,102,967
Ending fund balance	<u>\$9,754,375</u>	<u>\$11,194,478</u>	<u>\$9,304,461</u>	<u>\$9,012,577</u>



General Fund

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Expenditures				
Personnel	\$27,738,488	\$29,316,713	\$32,527,877	\$34,545,923
Supplies, services & taxes	9,289,197	10,117,096	11,214,183	11,787,029
Capital expenditures	621,081	357,682	180,000	260,000
Debt service	0	0	0	0
Transfers	<u>1,666,571</u>	<u>1,587,905</u>	<u>1,492,179</u>	<u>1,481,100</u>
Total General Fund	<u>\$39,315,337</u>	<u>\$41,379,396</u>	<u>\$45,414,239</u>	<u>\$48,074,052</u>



City Council

General Fund

Summary:

The City Council Members are elected by the citizens of Bremerton to perform the legislative function of the City government, establish goals, priorities and policies, adopt ordinances and resolutions, adopt the budget, exercise the rights

and powers set forth in the City Charter, and exercise all powers of a municipal governing body pursuant to state laws and the home rule provisions of the Washington constitution.

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Positions	8.80	8.80	8.80	8.80
Expenditures				
Personnel	\$304,509	\$307,748	\$323,600	\$340,800
Supplies, services & taxes	43,592	48,638	58,287	60,116
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
City Council Total	<u>\$348,101</u>	<u>\$356,386</u>	<u>\$381,887</u>	<u>\$400,916</u>

2020 Budget Highlights:

- Create City Council Policies & Directives.
- Provide Legislative Direction & Leadership to ensure the delivery of quality services to the Citizens of Bremerton.
- Fairly Fund City Departments to ensure that their operations and projects remain within their Budgets.

2020 Capital Considerations:

- There are no capital considerations budgeted.

2019 Accomplishments:

Discussion in progress/planned for the following:

- Sidewalk Policy & Work Plan (*Local Streets & Sidewalks*)
- Noise Ordinance (*Code Enforcement*)
- Rental & Affordable Housing (*Quality Affordable Housing*)

Achieved the following:

- Revise/Review Guidelines for the Lodging Tax Advisory Committee (*Economic Development*)
- Outreach with Bremerton High School Youth Advisory Council (*Public Outreach*)
- Strengthen Relationship with Naval Base Kitsap & PSNS/IMF (*Public Outreach*)

2020 Goals:

- Local Streets & Sidewalks
- Economic Development
- Traffic Flow & Parking
- Code Enforcement
- Quality Affordable Housing
- Kitsap Lake Water Quality
- Public Outreach
- Annexation

Executive Department

General Fund

Summary:

The Executive Department is directed by the Mayor, who is elected by Bremerton voters each four years. The Mayor also serves as the administrative head of the City government. Executive responsibilities include: administrating programs and policies established by the City Council; direction and coordinating departmental opera-

tions; informing the Council on City affairs, problems and future needs; reviewing policies and regulations involving municipal governmental management; and submittal of the City's annual budget.

General Fund - Executive

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	2.00	3.10	2.00	2.00
Expenditures				
Personnel	\$315,594	\$277,309	\$283,200	\$268,500
Supplies, services & taxes	92,093	56,163	75,618	74,022
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Executive	\$407,687	\$333,472	\$358,818	\$342,522

2020 Budget Highlights:

The Administration has incorporated the following programs in the 2020 Budget:

- Continue B&O Tax Exemption increasing from \$200,000 to \$220,000
- Provided funding for Weatherization and Affordable Housing Funding (\$100,000 each)
- Support for Asset Manager Program
- Provided Funding for Building and Development Permit Activity and Process Efficiencies
- Provided Funding for Streets and Sidewalks Program
- Incorporated the following staff adjustments:
 - Added 3 EMT/Fire Fighter positions
 - Added 2 Engineering positions
 - Added 2 Water/Stormwater employees
 - Added 1 Public Works Asset Manager
 - Added 1 City Planning Manager
 - Increased Parks Seasonal and Extra Help by .52 FTE

2020 Capital Considerations:

The following capital projects are incorporated in the 2020 budget:

- Warren Ave Bridge Pedestrian/Bicycle Design Improvements
- Warren Ave Park Renovations
- Design of Roundabout at Manette Bridge and Washington Ave.

Future capital improvements include:

- Quincy Square
- Pendergast Regional Park Fields
- Kitsap Lake Park and Facilities Improvements Parking Enforcement Technology (LPR-License Plate Reader)

2019 Accomplishments:

- Implemented Wheaton Way/HWY 303 Corridor Study; East Side Employment Center/Harrison Hospital Market Analysis EIS; and Charleston Business/Community District Study
- Completed Rental Assistance Program and Weatherization Pilot Program
- Implemented Kitsap Lake Study on Vegetation Management and Toxic Algae Control
- Approved First Project Utilizing Opportunity Zone Designation
- Completed Art Initiatives Projects
- Improved City's Bond Rating and Refinanced LTGO Bonds to Lower Interest Rate
- Completed First Full Year of Proactive Code Enforcement
- Issued Permits for Nearly \$78 million in Residential/Commercial Projects with Another \$54 million Expected to be Issued by End of 2019
- Began Implementation of Parking Study Recommendations
- Completed Location of New Primary Healthcare Clinic on Kitsap Way
- Secured Legislative Funding for Warren Ave Bridge Improvements, Warren Ave Playfield, Pendergast Regional Park, Kitsap Lake; and Design for Quincy Square

2020 Goals:

- Begin Design/Improvements to the Following parks:
 - Pendergast, Warren Ave Playfield, Kitsap Lake Park
- Implement Public Safety Improvements:
 - Warren Ave Bridge Pedestrian/Bicycle Design improvements
- Secure Funding for Traffic and Parking Study in Partnership with Navy
- Open New Primary Clinic and Begin Development of Urgent and Prompt Care
- Work on Pendleton Place
- Implement Workforce Diversity Plan and Updated Equal Employment Opportunity Program
- Continue Streets and Sidewalks Program
- Implement Second Year of Rental Assistance/ Eviction Prevention and Weatherization Programs
- Complete Design of Quincy Square
- Complete Callow/Charleston District Property Assessment and Vision Planning Funded by the EPA Brownfields Grant

Financial Services

General Fund

Summary:

The Department of Financial Services is comprised of the Finance Division, Bremerton Kitsap Area Television (BKAT), Parking and Information Technology.

The Finance Division provides service support for both external users and internal users by providing information to facilitate the decision-making process in the areas of budgeting, ac-

counting, reporting, treasury management, revenue collection and payment services in the areas of payroll and accounts payable.

BKAT activity is presented in the Special Revenue Funds.

Information Technology is presented in under Internal Service Funds.

General Fund - Financial Services

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	12.00	11.40	10.00	10.00
Expenditures				
Personnel	\$1,183,814	\$1,192,515	\$1,255,200	\$1,251,300
Supplies, services & taxes	330,881	348,564	306,640	324,465
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Financial Services	<u>\$1,514,695</u>	<u>\$1,541,079</u>	<u>\$1,561,840</u>	<u>\$1,575,765</u>

2020 Budget Highlights:

- The 2020 budget includes a proposed upgrade of an Office Assistant II to and Office Assistant Senior position, \$2,000.
- The Financial Services Department provides City-wide support services and is responsible for budget, accounting, reporting, treasury management, revenue collection, accounts payable and payroll.

2020 Capital Considerations:

- There are no capital considerations for 2020.

2019 Accomplishments:

- Received 5th consecutive audit with no findings
- City refinanced its 2010 LTGO and 2010 LTGO (B) bonds that netted \$1 million in savings to the City over the remaining 16 years outstanding on the debt.
- The City's Bond Rating was upgraded in August to AA2 from AA1 (Moody's Rating Agency)
- Financial Services successfully integrated the Utility Billing Department into Finance from Public Works

2020 Goals:

- Beginning phases of updated Budget Document to meet Governmental Finance Officer's Association (GFOA) certification standards.
- Review Financial policies to ensure they are in-line with best practices nation wide
- Develop processes to successfully move to a monthly utility billing cycle
- Upgrade the ERP (Finance System) to the cloud based platform
- Oversee the Install of FlexNet (remote utility meter read) system that allows for real time meter reads that will focus efforts on real time leak detection and gained efficiencies in current processes.

Legal Services

General Fund

Summary:

The Legal Department is comprised of the City Attorney’s Office, City Prosecution City Clerk and Risk Management. Human Resources is also under the oversight of the Legal Department and is represented under its own department within the General Fund.

The City Clerk Division is responsible for official City records, public information disclosure, records and contract management, and serves as City Council Liaison. This division also serves as the Secretary of the City’s LEOFF pension boards.

The City Attorney is the legal advisor of the City and represents the City in all legal matters involving the City including, but not limited to: the prosecution of all criminal violations of the Bremerton Municipal Code, the limitation and reduction of liability exposures, and provides legal advice to the Mayor, City Council, and all City staff.

The staffing costs of Risk Management are included in the legal department budget with a transfer from the Risk Management Fund budget to offset those costs. The Risk Management program is presented in the Internal Service Funds section of this document.

General Fund - Legal Department

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	8.20	8.50	10.40	10.53
Expenditures				
Personnel	\$1,014,763	\$1,078,125	\$1,292,900	\$1,380,900
Supplies, services & taxes	112,204	104,448	247,078	216,219
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Legal Department	<u>\$1,126,967</u>	<u>\$1,182,573</u>	<u>\$1,539,978</u>	<u>\$1,597,119</u>

2020 Budget Highlights:

- Provide and administer all legal services on behalf of the City.
- Provide legal support and guidance on City actions and general policy development considerations of City Officials.

2020 Capital Considerations:

- The City Attorney's Office does not have capital funds budgeted for 2020.

2019 Accomplishments:

- Provided professional, accessible legal representation to City Council, the Mayor, City departments, and staff.
- Drafted new and updated current provisions of the Bremerton Municipal Code.
- Efficiently, professionally and successfully represented the City in all phases of litigation.
- Prosecution Division (January—September 2019)
 - ◊ Processed 1545 gross misdemeanor and misdemeanor criminal cases.
 - ◊ Charged 1134 criminal cases.
 - ◊ Conducted 7870 criminal hearings.
 - ◊ Conducted 4 criminal trials.
 - ◊ Conducted 2 administrative appeals.
- Civil Division (January—September 2019)
 - ◊ Resolved 2 drug forfeiture cases.
 - ◊ Conducted 3 administrative appeals.
 - ◊ Resolved 1 civil lawsuit.
 - ◊ Prevailed on 2 civil lawsuits.
 - ◊ There were no civil jury trials and no civil judgments.

2020 Goals:

- Continue to review and update the Bremerton Municipal Code.
- Continue to provide professional, accessible legal representation to City Council, the Mayor, City departments and staff.
- Efficiently, professionally and successfully represent the City in all phases of litigation including civil defense and criminal prosecution.
- Continue enhanced code enforcement program for abandoned properties.
- Continue to facilitate partnerships with social services.
- Provide ongoing legal updates and training to police officers.

2020 Budget Highlights:

- Implementation of a public records request management system.

2020 Capital Considerations:

- There are no capital considerations for 2020.

2019 Accomplishments:

- Purchase of a public records program that follows the State’s mandates for tracking public records requests, increases customer service by improving response times, and limits potential liability to the City.
- Coordinated outside training by the State’s Attorney General’s Office regarding the Public Records Act and invited several stakeholders within the City.

2020 Goals:

- Review record management policies and update procedures.
- Update City’s Public Records Act Policy and organize ongoing staff training on the Public Records Act.
- Implement the public records request management system.

Human Resources

General Fund

Summary:

Human Resources is responsible for providing support to employees and management by performing the centralized functions of recruitment, selection, orientation, benefits enrollment and administration, development and training, and labor and employee relations, including contract negotiations and administration. Additionally, they also serve as a resource in assisting administrative and managerial personnel in managing,

motivating, and disciplining employees effectively, and assuring compliance with all legal requirements such as the Civil Service Code through the Civil Service Officer and Civil Service Commission, Bremerton Municipal Code, RCW, Equal Employment Opportunity, Fair Labor Standards, ADA, FMLA, and Collective Bargaining Laws.

General Fund - Human Resources

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	3.00	3.20	4.00	4.00
Expenditures				
Personnel	\$344,050	\$375,587	\$486,800	\$503,300
Supplies, services & taxes	143,895	142,227	199,821	217,883
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Human Resources	\$487,945	\$517,814	\$686,621	\$721,183

2020 Budget Highlights:

- Funded Employee Wellness Program.

2020 Capital Considerations:

- There are no capital items budgeted for 2020.

2019 Accomplishments:

- Earned the Association of Washington Cities Well City Award which will save the City 2% on medical insurance premiums purchased through the Association in 2020.
- Provided support to employees and management by performing the centralized functions of recruitment, employee selection, benefits enrollment and administration and employee training.
- Successfully negotiated Collective Bargaining agreements with the Teamsters Local 589 and International Association of Firefighters.
- Assisted management personnel with managing and motivating employees effectively, and assuring compliance with all legal requirements such as the Civil Service Rules, RCW, Equal Employment Opportunity Commission, Fair Labor Standards Act, Americans with Disabilities Act, Family Medical Leave Act, etc.
- Ran forty-four recruitments, processed 1,417 applications, processed fifty-one new hires and forty-eight employee separations as of September 30th.
- Provided Supervisory Training, Sexual Harassment and Ethics training through our Litmos on-line training system.

2020 Goals:

- Complete Workforce Diversity and Inclusion Plan.
- Continue to provide our internal and external customers with consistent, timely guidance and direction, ensuring the City's compliance with policies, labor agreements and employment laws.
- Work on achieving the 2021 AWC Well City Award.

Community Development

General Fund

Summary:

The Community Development Department is responsible for leading city-wide and neighborhood planning for growth and development, conducting environmental planning, administering land use and environmental codes, performing plan review and inspections, providing public information on community plans and development rules, pursuing annexations consistent with growth plans, insuring compliance with land use, building and nuisance codes, supporting urban

design initiatives and project reviews, providing program administration for the Community Development Block Grant (CDBG) and HOME program activities. The department also provides administrative and technical support to the City's contract Hearing Examiner, and council appointed Planning Commission and Design Review Board.

General Fund - Community Development

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	12.00	15.00	15.00	16.00
Expenditures				
Personnel	\$1,177,634	\$1,501,925	\$1,678,300	\$1,864,900
Supplies, services & taxes	332,645	317,184	623,242	853,639
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	41,910	56,931	75,000	82,500
Total Community Development	<u>\$1,552,189</u>	<u>\$1,876,040</u>	<u>\$2,376,542</u>	<u>\$2,801,039</u>

2020 Budget Highlights:

- Staff will continue to protect public safety through permit review and inspection.
- Continue to support the City's economic revitalization by efficient and timely processing of permits.
- Staff will continue to ensure the City's compliance with state mandates for building, land use, and environmental protection regulations.
- The long-range-planning division will continue to ensure that the City's development regulations are consistent with State and Federal Laws. An additional FTE is being added to the department to address increased requirements for local planning.
- Continuing work with IT for licensing software transition and implementation of the File Local online forum for Tax & License.

2020 Capital Considerations:

- There are no capital considerations.

2019 Accomplishments:

- Issued new development permits that support Bremerton's revitalization.
- As of October 1, 2019 we have approved permits with construction valued at nearly \$78 million, and there is more than \$54 million of construction in the current permit queue. We anticipate 2019 permit activity to exceed all prior year's records.
- Continuing work on the 3-year EPA Brownfields Community-Wide Assessment Grant focused primarily around Callow Avenue.
- Obtained grant funding from Washington State Department of Ecology for the City's required Shoreline Master Program update, and was granted an extension of the update to 2021
- Began work on a market study, subarea plan, and Planned Action EIS for the Eastside Employment Center (area around Harrison Hospital).
- Began implementation of FileLocal, an online system for business licenses.

2020 Goals:

- Continue to support the creation of new housing units and other revitalization projects.
- Complete the planning and assessment work funded by the EPA Brownfields grant in the Callow area
- Complete the East Side Employment Center plans as funded by the State.
- Begin work on the update of the Shoreline Master Program, due in 2021.
- Continue work with IT for the update of the City's tax and license software.

Municipal Court

General Fund

Summary:

The Municipal Court is a court of limited jurisdiction for the City hearing cases involving alleged violations of City ordinances and State misdemeanor statutes, traffic, parking infractions, photo enforcement infractions, requests for

orders of protection, restitution hearings and hearing examiner appeals. The department is directed by the Judge who is elected by the citizens of Bremerton and serves a four year term.

General Fund - Municipal Court

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	8.38	8.38	8.00	8.00
Expenditures				
Personnel	\$852,751	\$899,494	\$939,396	\$971,500
Supplies, services & taxes	503,667	508,282	546,943	527,308
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Municipal Court	\$1,356,418	\$1,407,776	\$1,486,339	\$1,498,808

2020 Budget Highlights:

- The Court will continue to work on converting our files into Laserfiche.
- Our budget does not include any new programs or initiatives at this time.

2020 Capital Considerations:

- There are no capital considerations planned for 2020.

2019 Accomplishments:

- Continued Award of Grants
Administrative Office of the Courts
Interpreter Funding \$3,358.00
- We have been able to scan a majority of our criminal files into Laserfiche
- We changed our collection agency in September. We anticipate seeing an increase in collection of court fines.

2020 Goals:

- Finish scanning any remaining criminal files into Laserfiche.
- Create a path and process for administrative records in Laserfiche.
- As time allows, the court staff will continue to look for more efficiencies in all of our processes.

City Auditor

General Fund

Summary:

The City Auditor’s Office conducts financial, compliance and performance audits to assure citizens, elected City Officials and management that the City is utilizing resources in an effective

and efficient manner. The City Charter requires the City to have an auditor function and audit committee.

General Fund - City Auditor

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	0.60	0.60	0.60	0.60
Expenditures				
Personnel	\$72,965	\$76,585	\$81,300	\$85,100
Supplies, services & taxes	4,422	5,304	8,085	8,078
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
City Auditor Total	\$77,387	\$81,889	\$89,385	\$93,178

2020 Budget Highlights:

- The Work Plan for the coming year includes:
 - Lease History of other City-owned property
- Will perform other projects as requested by Audit Committee, Council, and/or Directors.
- 2020 Budget is materially consistent with the prior year.

2020 Capital Considerations:

- There are no capital considerations.

2019 Accomplishments:

- Completed Projects:

Lodging Tax Process Review

In conjunction with City Council Goal under Economic Development, "Review/Revise Guidelines for the Lodging Tax Advisory Committee"

Elandan Gardens Lease History Review

Included in the Audit Work Plan as part of on-going 3rd Party Lease Reviews

Gold Mountain Golf Club Review

Included in the 2019 Audit Work Plan to assist Administration & Council in the decision making process prior to contract expiration

- Ongoing & Projects In Progress:

Cash Counts

2020 Goals:

- Develop Work Plan based on Mayor and Council Goals and Priorities
- Continue 3rd Party Lease Review
 - YMCA Pool
 - Eastpark Land used by Ice Arena
 - Forest Ridge Park Meeting Hall
- Follow-up on an State Auditor Recommendations
- Cash Counts and Inventory observations, time permitting

Law Enforcement

General Fund

Summary:

The Police Department is responsible for the maintenance of public order, responding to incidents of criminal activity, traffic control, criminal investigations, crime prevention, Homeland Security issues and other related public services. The Chief of Police and all Officers under his direction are tasked with enforcement of all Federal Laws, Washington State Laws and City Ordinances within the boundaries of the City.

- Administration
- Investigations
- Patrol
- Special Operations Group
- Property & evidence
- Community resources
- Traffic unit
- Off Duty-contracted
- Home detention
- Central dispatch services

The department is comprised of the following units:

General Fund - Law Enforcement

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	72.76	73.26	73.26	73.26
Expenditures				
Personnel	\$8,689,648	\$9,012,852	\$10,121,200	\$10,654,400
Supplies, services & taxes	1,491,376	1,971,115	1,704,452	1,745,289
Capital expenditures	0	28,149	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Law Enforcement	<u>\$10,181,024</u>	<u>\$11,012,116</u>	<u>\$11,825,652</u>	<u>\$12,399,689</u>

2020 Budget Highlights:

- State grant award of approximately \$20,000 grant for sex offender monitoring.
- Vest grant \$6,500 matching grant.
- Continued grant funding for Community Resource Officer, \$20,000.

2020 Capital Considerations:

- The Police Department does not have any new capital funds budgeted in 2020.

2019 Accomplishments:

- Filled 8 vacancies.
- Used Bike patrols, in conjunction with Patrol and SOG as well as the Navigator program to improve all business core areas of Bremerton.
- Instituted drone program to assist patrol, investigations, traffic, and public works
- Launched Safe Place initiative
- Massage ordinance
- Net Nanny—19 arrests
- Hired two Records Specialists
- Hired 1 Evidence Technician
- K9 One new tracking team, one new narcotics team.

2020 Goals:

- Intelligence Led Policing
- Upgrades to BPD range to include a classroom and turning target system.
- Upgrade video security cameras
- Move to digital storage of photo and video evidence.

Fire/Emergency Medical Services

General Fund

Summary:

The Fire Department is responsible for protecting the citizens from the adverse effects of fires, medical emergencies, hazardous material incidents, and man-made or natural disasters.

The department is comprised of the following divisions:

- Administration
- Fire Suppression
- Fire Prevention and Investigation
- Rescue & Emergency Aid
- Training
- Facilities
- ALS Billing Services
- Central Dispatch Services

General Fund - Fire/Emergency Medical Services

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	59.00	60.00	63.00	66.00
Expenditures				
Personnel	\$8,382,627	\$8,798,934	\$9,471,200	\$10,494,023
Supplies, services & taxes	1,013,356	1,100,867	1,185,919	1,861,746
Capital expenditures	0	156,493	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Fire/Emergency Medical	<u>\$9,395,983</u>	<u>\$10,056,294</u>	<u>\$10,657,119</u>	<u>\$12,355,769</u>

2020 Budget Highlights:

- Using additional funds from the EMS Levy to hire one FF/EMT one new FF/Paramedic and one Lieutenant.
- The budget includes required training and certifications for new and existing employees.
- Provide plan review and construction inspections.
- Replace 3 AED's and add 7 new AED's to day-staff cars. This will allow for a rapid response to cardiac arrest with the extend transport when Harrison Hospital opens in Silverdale.

2020 Capital Considerations:

- The budget includes funding for the following ERR purchases:
 - A new 4 wheel drive paramedic unit. This will replace a 2008 paramedic unit.
 - Purchase a new 4 wheel drive type 6 fire engine. This vehicle will give the fire department greater response capability to wildland fires.
- These Capital Considerations will be funded by a 2017 retroactive payment from GEMT.

2019 Accomplishments:

- The fire marshal's office has complete 99% of the life safety inspections for the year.
- All fire department operators have been trained on the new ladder truck and on Marine 20.
- New Ladder One and Marine 20 have been place into service.
- All bond projects are complete with the exception of the station remodels which are in progress.
- Increased staffing on Ladder One from 2 to 3.
- Update the Kitsap County Emergency Management Plan
- Completed promotional process for apparatus operator and lieutenant.
- Completed labor negotiations
- Instituted a new Fire and EMS reporting system
- Complete the Washington State Survey and Rating Bureau audit.

2020 Goals:

- The Fire Department's primary goal is to fill the Assistant Chief position, along with moving the Medical Officer and Training Lieutenant back to a forty hour work week.
- The Fire Department will seek alternative funding sources to assist with hiring of additional staffing to help with the ever increasing call volume and longer ALS transport times to Silverdale.
- Partner with Peninsula Health Care to better respond to the Opioid Crisis.
- Update the City of Bremerton's Emergency Operations Plan and host a city wide disaster exercise.

Police and Fire Pension

General Fund

Summary:

The Police and Fire Pension budget accounts for pension payments for firefighters and law enforcement officers who were hired under the Law Enforcement Officers & Firefighters (LEOFF 1) Retirement System and prior retirement acts. Program expenditures include medi-

cal premiums, pension and disability payments for firefighters and law enforcement officers hired prior to October 1, 1977 and who are vested in the system. These payments are mandated by the state, so are not subject to the City's discretion.

General Fund - Police & Fire Pension

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Expenditures				
Personnel	\$1,295,999	\$1,335,851	\$1,350,000	\$1,402,300
Supplies, services & taxes	350,966	322,549	347,700	342,000
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Fire/Emergency Medical	\$1,646,965	\$1,658,400	\$1,697,700	\$1,744,300

2020 Budget Highlights:

- Budget supports LEOFF 1 medical premiums, pension and disability payments.
- Total budgeted expenditures for 2020 are set at \$1,744,300.

2020 Capital Considerations:

- There are no capital considerations budgeted in 2020.

2019 Accomplishments:

- The City Clerk continues to act as the Board Secretary for the Pension Board.
- January through September 2019, processed 50 claims for Police and 99 claims for Fire LEOFF 1 recipients.

2020 Goals:

- Maintain level of services provided to LEOFF 1 Retirees.
- Continue communication with members about VA benefits and who is eligible.
- Goals for the Pension Budget are related to creating efficiencies and cost savings. The LEOFF 1 Pension Program is legislatively mandated as a service provided on to a specific group of Police and Fire retirees.

General Facilities

General Fund

Summary:

General facilities staffing is responsible for the upkeep and maintenance of all City buildings and grounds, other than those in the Parks and Recreation Department. In addition, this division is responsible for Utility (water, sewer, storm) inventory, which includes ordering and

receiving equipment and supplies for the Department of Public Works & Utilities. They are also responsible for the repair of small miscellaneous equipment, which includes pumps, generators, and saws.

General Fund - Facilities

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Expenditures				
Personnel	\$440,916	\$503,628	\$484,700	\$499,200
Supplies, services & taxes	877,544	980,094	1,177,921	929,258
Capital expenditures	114,431	173,040	180,000	260,000
Debt service	0	0	0	0
Transfers	0	0	0	0
Total General Facilities	\$1,432,891	\$1,656,762	\$1,842,621	\$1,688,458

2020 Budget Highlights:

- Provide facility maintenance support for building systems, landscaping and other general fund facilities (not parks.) Work is varied and includes performing maintenance and some constructed improvements.
- Coordinate and manage contracts for a variety of services including custodial, elevators, fire suppression, HVAC, pest control, security, larger scale capital improvements, etc.
- Standardize security improvements and access control at city facilities.
- HVAC and comfort control measures and improvements at city facilities. To improve operation efficiency and effectiveness.

2020 Capital Considerations:

- Naval Museum dehumidification climate control project—US Navy funds.
- Complete the Fire Station #2 and #3 dormitory remodel projects—Funded in Fire Public safety Bond Fund

2019 Accomplishments:

- Equipment services building enclosure projects.
- City parking lot #95 asphalt re-surface and improvements.
- Bullet resistant glass and panels installed to “at risk” public use counters at Norm Dicks Government Center.
- New hire of Service Specialist position.
- Naval Museum gift shop/commons area HVAC system installation.
- Remodel of Police Detectives offices.
- Carillon Bells system upgrades.
- Provided continuing electrical support to other departments/divisions.
- Repaired/replaced damaged street lights in a timely manner.

2020 Goals:

- Zero lost-time accidents.
- Facility security improvements and access control at city facilities.
- Fire Station #2 and #3 dormitory remodels.
- HVAC system installation at Library building basement level.
- Design and planning of the Kitsap Conference Center facility exterior refresh.
- Dehumidification and climate control system at the Naval Museum.
- City parking lot #95 lighting project.
- Kitsap Conference Center/Harborside facility signage improvements and replacements.
- The large majority of the electricians workload is supporting other departments/divisions electrical needs. Continue to prioritize and complete these projects in a timely manner.

Parks and Recreation

General Fund

Summary:

The Parks and Recreation Department provides safe and attractive parks, facilities and programs for the enjoyment of Bremerton’s citizens and visitors. The Department operates and maintains the Sheridan Park Community Center, Bremerton Senior Center and Ivy Green Cemetery.

The Department maintains 335 acres of park land including 31 parks and beautification areas located throughout the City. A broad menu of recreational programs and activities for a variety of ages and interests are offered with many recovering a portion or all of the incremental costs to provide these services.

General Fund - Parks and Recreation

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	23.45	24.57	24.47	24.99
Expenditures				
Personnel	\$1,834,394	\$1,945,794	\$2,276,781	\$2,274,700
Supplies, services & taxes	771,412	862,136	815,501	801,664
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	85,000	0	34,500
Total General Parks	\$2,605,806	\$2,892,930	\$3,092,282	\$3,110,864

2020 Budget Highlights:

- Maintains current service levels with no significant increase in base supplies and services budget
- Proposed budget includes additional Part Time and Seasonal hours to cover additional resource needs

2020 Capital Considerations:

- Listed under Parks Capital Construction Fund

2019 Accomplishments:

- Hosted:
 - * Over 440 Park & Shelter Rentals
 - * Over 60 Facility Rentals
 - * Over 45 Athletic Field Rentals
- Supported multiple large scale special events such as Bridge Blast, Blackberry Festival and various community events
- Expanded Pickleball program offerings
- Offered free Summer Playground and lunch program at Blueberry, Kiwanis and Manette Parks
- Provided increased full time presence at Evergreen, Lions and Pendergast locations
- Additional seasonal staff hours provided to support extended park hours and improve security
- Continued improvements to park security lighting and sight lines through removal of vegetation
- Addressed encampments in parks
- Completed Urban Forest Management Plan
- Addressed Hazardous Trees at Kiwanis and Evergreen Parks
- Developed GIS layers for trees and flower baskets
- Completed update of Parks, Recreation and Open Space Comprehensive Plan

2020 Goals:

- Develop a comprehensive maintenance plan to include a priorities list of projects and budget
- Develop a security and surveillance plan for park facilities
- Review of current equipment inventory and needs and confirm Equipment Rental Reserve fund support
- Continue development and implementation of GIS layers for parks, cemetery and facilities
- Evaluate staffing needs required to support “downtown” and implement changes to improve maintenance
- Evaluate community recreation needs and develop implementation strategies for requested programs
- Continue to support Kitsap Lake Water Quality Improvement project
- Zero time-loss accidents

Engineering

General Fund

Summary:

Engineering manages comprehensive planning, design and construction of City infrastructure; traffic engineering; development project review and permitting; provides engineering services to all City departments; obtains grant and low inter-

est loan funding from Federal and State sources; and assists in regional transportation coordination.

General Fund - Engineering				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	16.47	18.47	18.69	20.69
Expenditures				
Personnel	\$1,828,824	\$2,010,366	\$2,328,300	\$2,555,000
Supplies, services & taxes	390,909	305,758	351,880	348,912
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Engineering	<u>\$2,219,733</u>	<u>\$2,316,124</u>	<u>\$2,680,180</u>	<u>\$2,903,912</u>

2020 Budget Highlights:

- Pursue grants and loans for utility and street projects.
- Provide capital project design and construction management services for utilities and streets projects.
- Issue permits for utility services and R-O-W improvements.
- Review and approve land use and building permits.
- Inspect all developer installed improvements.
- Respond to citizen complaints.
- Provide GIS mapping updates to utility and street systems maps.
- Provide records management, scanning and archiving services for construction documents.
- Provide support for Asset Management program implementation.
- Adds two FTEs for capital project delivery and storm water system modeling.

2020 Capital Considerations:

- There are no capital considerations budgeted for 2020.

2019 Accomplishments:

- Issued 288 permits for water and wastewater service. \$3.2M in revenue generated.
- Issued 277 R-O-W permits for roadway construction and frontage improvements.
- Provided inspection for 5 large construction plats totaling 540 new lots.
- Responded to 121 customer service requests.
- Completed an audit of the PSE/City lighting system and identified 238 lights that are not in inventory.
- Started utility asset inventory for water and wastewater assets.
- Renewal of PSE Franchise agreement.
- Conducted engineering workload evaluation.

2020 Goals:

- Improve development application and review processes to ensure efficient review and approval.
- Improve development inspection scheduling process.
- Cross train staff to allow better coverage for development inspection.
- Identify and prioritize funding opportunities for utilities and transportation projects.
- Complete engineering workload analysis and implement recommendations.
- Negotiate agreement with Department of Natural Resources to allow beach surface restoration in lieu of beach main removal.
- Deliver street and utility capital projects.
- Implement Asset Management Program with other PW divisions.
- Incorporate Storm water capital project delivery.
- Finalize Pavement Management Plan.
- Implement Storm water capital project delivery in Engineering Department.

Non-Departmental General Fund

Summary:

The General Fund Non-Departmental budget accounts for activities of a general nature not associated with a specific service function or department.

Various activities include:

- Payment to Kitsap County Auditor’s Office for voter registration and election services.
- Contracts with Kitsap County Emergency Management Services for the delivery of a comprehensive, all-hazards emergency management program.
- Payment for participation in professional associations, including the Puget Sound Regional Council, Association of Washington Cities and Kitsap Regional Coordinating Council.
- Local governments are legally responsible for expending at least 2% of collected liquor excise taxes and profits for alcoholism programs. The non-departmental budget includes this transfer to the County Health to fulfill this obligation.
- Contracts with the Bremerton-Kitsap County Health District for certain public health support and services.
- Funding for the enforcement of the “Clean Air Act” through the Puget Sound Clean Air Agency.
- Photo Enforcement contract costs.
- Care and custody of prisoner costs.
- Contributions to ER&R Fund for equipment and vehicle replacements.
- Costs of postage on City mailings where not directly covered by fund or Department budgets.
- Contracts with the Humane Society for animal control services.
- Transfers of monies to financially support the following funds:
 - Street Fund
 - Contingency Reserve Fund
 - Affordable Housing Capital Fund
 - Conference Center
 - Residential Street Fund
 - Information Technology Fund—set-a-side

General Fund - Non-Departmental

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Expenditures				
Personnel	\$0	\$0	\$155,000	\$0
Supplies, services & taxes	2,830,235	3,043,767	3,565,096	3,476,430
Capital expenditures	506,650	0	0	0
Debt service	0	0	0	0
Transfers	1,624,661	1,445,974	1,417,179	1,364,100
Total Non-Departmental	\$4,961,546	\$4,489,741	\$5,137,275	\$4,840,530

Non-Departmental (Cont'd)

General Fund

BUDGET DETAIL

	Amended 2019 <u>BUDGET</u>	Adopted 2020 <u>BUDGET</u>
Election Services	\$ 50,000	70,000
Other Miscellaneous		
Personnel Cost - Contract Settlements	155,000	0
Office & Operating Supplies	2,000	2,000
Professional Services - KEDA	20,000	20,000
Professional Services - KADA	10,000	10,000
Professional Services - State Lobbyist	54,000	54,000
Postage	30,000	33,000
Equipment Rental (postage machine)	7,800	7,800
Equipment - ER&R Reserve Contribution	500,000	520,267
Interfund Insurance	419,662	334,831
Miscellaneous	10,000	10,000
Foot Ferry Service (Sundays)	8,000	7,500
Intergovernmental Service		
Association of Washington Cities	30,148	31,306
Puget Sound Regional Council	10,940	11,467
Kitsap Regional Coordinating Council	26,367	27,420
Bremerton Housing Authority (Affordable Housing Program)	100,000	100,000
Photo Enforcement Professional Services	432,000	432,000
Electronic Monitoring & Medical	130,000	60,000
Care and Custody of Prisoners	1,302,000	1,308,690
Emergency Services	65,000	65,000
Puget Sound Clean Air Agency	23,439	24,155
Animal Control Contract	218,200	222,608
Bremerton-Kitsap County Health District	55,840	62,496
Bremerton-Kitsap County Health District (Security)	30,000	30,000
Alcoholism	29,700	31,890
Transfer to Street Fund	972,100	825,000
Transfer to Residential Street Fund	0	28,400
Transfer to Contingency Reserve	28,975	135,700
Transfer to Conference Center	65,000	75,000
Transfer to Affordable Housing Fund (Weatherization Program)	101,104	100,000
Transfer to Information Technology Fund	250,000	200,000
Total Non-Departmental Budget	<u>\$ 5,137,275</u>	<u>\$ 4,840,530</u>

2020 Budget Highlights:

The Non-Departmental budget accounts for items that are general in nature and are not associated with a specific service function or department.

- A \$100,000 transfer-out to the Affordable Housing Fund for weatherization/minor home improvements.
- Funding of \$100,000 is budgeted for a rental assistance program through the Bremerton Housing Authority.
- Continued support for economic development with KEDA and KADA.
- Appropriations for care and custody of prisoners, including incarceration and electronic home monitoring is budgeted at \$1,368,690.
- Funding to support Street Operations, \$825,000
- A \$135,700 transfer-out to the Contingency Reserve Fund.
- General Fund ERR contributions for future vehicle and equipment replacements, \$500,267.
- A \$200,000 transfer-out to Information Technology as a set-a-side for future ILEADS replacement software.

2020 Capital Considerations:

- There are no capital considerations budgeted in 2020.

2019 Accomplishments:

- Care and custody cost, including medical and electronic home monitoring is projected to be at or below budget.
- Funding established for Affordable Housing and Weatherization.
- Committed first set-a-side funding for future ILEADS software replacement, \$250,000.
- An additional \$97,100 was transferred into the Street Fund to support city-wide snow and ice removal.
- A transfer-out to the Contingency Reserve Fund for emergency reserves continues, \$28,975.

2020 Goals:

- Maintain current levels of service.

Ending Fund Balance

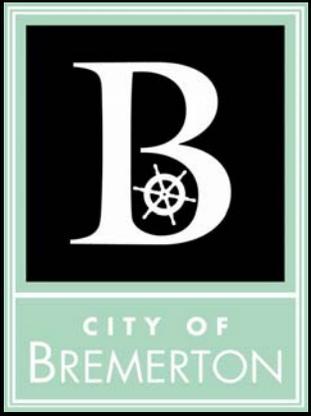
General Fund

Summary:

This account is used to indicate the estimated and actual amounts of fund balance for the General fund on a working capital basis as of the end of the year. It represents the excess of General Fund current assets over current liabilities.

General Fund - Ending Fund Balance

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Expenditures				
Personnel	\$0	\$0	\$0	\$0
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Ending Fund Balance	<u>9,754,376</u>	<u>11,194,478</u>	<u>9,304,461</u>	<u>9,012,577</u>
Total Expenditures	<u>\$9,754,376</u>	<u>\$11,194,478</u>	<u>\$9,304,461</u>	<u>\$9,012,577</u>
Original Budgeted Ending Fund Balance	\$4,908,051	\$5,977,589	\$7,795,960	\$9,012,577



Special Revenue Funds Overview

Introduction:

Special revenue funds are a category of funds which account for proceeds of specific revenue sources—which are restricted for specific purposes and expenditures. The 2020 budget includes 12 special revenue funds.

Street Fund

Comprised of three main functions:

Street Maintenance—streets/sidewalk maintenance, snow/ice control, etc.

Traffic Maintenance—traffic control devices including signals, street lights

Funding for the street program comes from a combination of fuel taxes, parking taxes, charges to other departments and governmental agencies for services provided, and transfers from the General Fund.

Contingency Reserve

This fund was established to protect the City's General Fund in the event of unforeseen and unfunded emergency requirements. By City ordinance, all proceeds from the sale of general government property is to be deposited into the Contingency Reserve Fund.

Lodging Tax Fund

Established for the collection and expenditure of lodging taxes which are to be used for stadium facilities, convention center facilities, performing arts facilities, visual arts centers, and the promotion of tourism.

Parking System

Used to account for the revenues and expenditures for the entire City's parking facilities and lots; including the City's 4th & Washington parking garage, Conference Center parking garage, Park Ave Plaza garage, Fifth and Park lot, and the Craven lots, along with all metered on-street parking in the City and all fees collected from parking violations.

Community Development Block Grant

Provides 1) administration of federal Community Development Block Grant (CDBG) and Home programs, and 2) establishment and implementation of housing projects using federal, state, and private funds.

Abatement Revolving Fund

Established as a source of funding for carrying out repair, demolition, or removal of conditions which are subject to abatement under the City's building, fire, zoning, and nuisance ordinances.

Police Special Projects

Created to account for monies and proceeds from the sale of property seized during drug investigations and forfeited pursuant to state and federal law. These restricted funds can be used for special operations/drug enforcement.

Special Revenue Funds Overview

Public Access Television (BKAT)

Accounts for revenues and expenditures of the Public, Education, and Government (PEG) channel which provides public access television service to the citizens of Kitsap County through franchise agreements with local cable providers. Revenue sources come from a combination of PEG fees collected by the cable providers, cable franchise fees, service contract fees with other governmental entities, and a variety of charges for services for production assistance and equipment usage.

Gift and Donation Fund

Established for the purpose of accepting gifts and donations on behalf of all departments of the City.

Trial Improvement Fund

In 2005 the legislature passed SB5454 for the expressed purpose of providing relief to cities who have courts of limited jurisdiction, as well as district and state courts. Each city that has an elected municipal court judge that is compensated at 95% but not more than 100% of the district court judge salary will receive an annual distribution. Each city for which the state contributes to the municipal court judge's salary is required to create a trial court improvement account. This account must be funded in an amount equal to the state's contribution and must be appropriated by the City Council to fund improvements to court staffing, programs, facilities, and services.

One Percent for the Arts

Bremerton City Council established a One Percent (1%) for the Arts Program for designated city funded capital projects by Ordinance No. 4940. The Council action established this fund to account for the pool of appropriated funds and donations that are accumulated in accordance with the ordinance.

Conference Center Fund

This fund was established to account for revenues and expenditures related to the operation, maintenance, security, and capital improvements to the Conference Center complex. Revenues are provided by Conference Center charges for services, as well as a lodging tax allocation.

Special Revenue Funds Overview

Total Special Revenue Funds				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	16.34	16.34	16.96	16.96
Revenues				
Taxes	\$1,845,923	\$1,503,791	\$1,400,000	\$1,625,000
Licenses & permits	297,797	280,084	273,000	276,000
Intergovernmental	1,358,415	1,161,559	1,655,919	1,315,200
Charges for services	1,446,014	2,052,995	1,774,312	2,018,206
Fines & forfeits	843,128	475,966	465,000	465,500
Other revenue	2,454,442	3,300,930	3,131,270	3,153,342
Debt proceeds	0	0	0	0
Total revenue	8,245,719	8,775,325	8,699,501	8,853,248
Expenditures				
Personnel	1,552,476	1,498,662	1,993,450	1,828,860
Supplies, services & taxes	5,253,188	5,502,638	5,952,210	6,396,739
Capital expenditures	109,560	141,957	245,000	295,000
Debt service	503,208	513,307	623,408	565,376
Transfers	325,000	1,307,319	934,413	320,000
Total expenditures	7,743,432	8,963,883	9,748,481	9,405,975
Revenues over(under) expenditures	502,287	-188,558	-1,048,980	-552,727
Beginning fund balance	4,826,511	5,328,798	5,139,745	4,987,503
Ending fund balance	\$5,328,798	\$5,140,240	\$4,090,765	\$4,434,776
Fund totals - Expenditures only				
Street	2,812,187	3,461,177	3,317,024	3,171,052
Contingency Reserve	0	12,479	0	0
Lodging Tax	521,200	804,997	829,000	620,000
Parking System	1,568,660	1,572,642	1,913,881	2,092,615
Comm. Dev. Block Grant	664,656	537,104	840,824	481,404
Abatement	102,605	48,565	57,500	258,500
Police Special Projects	52,990	129,791	175,700	199,282
Public Access Television	386,299	376,526	557,140	488,909
Donations	16,134	6,051	22,000	15,000
Trial Improvement	28,638	22,796	26,000	25,000
One Percent for Arts	17,519	17,054	18,000	9,000
Conference Center	1,572,544	1,974,701	1,991,412	2,045,213
Total Special Revenue Funds	\$7,743,432	\$8,963,883	\$9,748,481	\$9,405,975

Street Fund

Special Revenue Fund

Summary:

This fund is a subdivision within the Public Works and Utilities Department and is comprised of three divisions:

Traffic Maintenance—traffic control devices.

Street Maintenance —streets/sidewalk maintenance, snow/ice control, etc.

Street Fund				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	10.36	10.36	10.98	10.98
Revenues				
Taxes	\$1,200,386	\$806,149	\$750,000	\$875,000
Licenses & permits	25	450	0	0
Intergovernmental	873,621	882,152	910,015	894,200
Charges for services	143,813	150,774	95,000	208,000
Fines & forfeits	0	0	0	0
Other revenue	861,869	912,678	994,100	839,000
Debt proceeds	0	0	0	0
Total revenue	3,079,714	2,752,203	2,749,115	2,816,200
Expenditures				
Personnel	1,121,288	1,076,063	1,461,350	1,280,860
Supplies, services & taxes	1,611,467	1,601,387	1,835,674	1,890,192
Capital expenditures	79,432	0	20,000	0
Debt service	0	0	0	0
Transfers & Other	0	783,727	0	0
Total expenditures	2,812,187	3,461,177	3,317,024	3,171,052
Revenues over(under) expenditures	267,527	-708,974	-567,909	-354,852
Beginning fund balance	1,217,748	1,485,275	776,300	560,835
Ending fund balance	\$1,485,275	\$776,301	\$208,391	\$205,983

2020 Budget Highlights:

- Street markings and striping city-wide.
- Implement sidewalk program with Engineering.
- Storm and Emergency response
- General Operations and Maintenance
- Purchase 3 additional Speed Feedback Signs
- Program emphasis is on maintenance and preservation
- Replace street signs
- Major expenditure (\$530K) is illumination

2020 Capital Considerations:

- There are no capital items budgeted for 2020.
- See Residential Street and Transportation Capital Funds.

2019 Accomplishments:

- Coordinated with WSDOT to pave Naval Avenue, between Burwell Street and Burwell Place
- Coordinated with WSDOT to upgrade signal detection at several intersections along Burwell Street, between Montgomery and Warren Avenues.
- Coordinated with WSDOT to upgrade curb ramps along Burwell Street, from Montgomery to Warren Avenues.
- Completed sidewalk improvements including relocating a signal pole at the entrance to Olympic College
- Major response to snow event—over one full FTE of labor expended
- Completed first year prioritizing maintenance work; completed all General Operations, and most Preventative Maintenance

2020 Goals:

- Zero lost time accidents.
- Use data from the pavement and sidewalk condition assessments, finalize the 5-year pavement management plan.
- Continue street marking and channelization emphasis, focusing on application of thermoplastic material at intersections and replacement of raised pavement markings along arterial street segments.
- Complete all General Operations and Preventative Maintenance

Contingency Reserve

Special Revenue Fund

Summary:

The Contingency Reserve fund is a special revenue fund that was established to protect the City's General Fund in the event of unforeseen and unfunded emergency requirements. The target minimum fund balance to be maintained fluctuates with the City's annual total assessed value. For 2020, the target amount has increased to \$1,501,898. In addition, all proceeds from all General Fund real property shall be deposited into this fund.

Contingency Reserve Fund				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Transfers & Other	85,163	286,212	42,975	153,700
Debt proceeds	0	0	0	0
Total revenue	85,163	286,212	42,975	153,700
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	12,479	0	0
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	0	12,479	0	0
Revenues over(under) expenditures	85,163	273,733	42,975	153,700
Beginning fund balance	939,373	1,024,536	1,298,269	1,348,244
Ending fund balance	\$1,024,536	\$1,298,269	\$1,341,244	\$1,501,944

2020 Budget Highlights:

- There are no expenditures budgeted in 2019.
- The budget includes a \$135,700 transfer-in from the General Fund to maintain the minimum reserve fund balance.

2020 Capital Considerations:

- There are no capital considerations budgeted in 2020.

2019 Accomplishments:

- Continue to build reserve requirements of 37.5 cents per thousand dollars of assessed valuation of property within the City.

2020 Goals:

- Maintain or exceed the minimum reserve balance of \$1,501,898.

Lodging Tax Fund

Special Revenue Fund

Summary:

The Lodging Tax Fund is a special revenue fund that was established for the collection and expenditure of Lodging Taxes as provided under Chapter 67.28.180 RCW. These funds may be used for stadium facilities, convention center facilities, performing arts facilities, visual arts centers and the promotion of tourism.

Lodging Tax Fund				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenues				
Taxes	\$637,423	\$697,642	\$650,000	\$750,000
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	2,161	7,485	4,000	6,000
Debt proceeds	0	0	0	0
Total revenue	639,584	705,127	654,000	756,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	366,200	459,997	479,000	370,000
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	155,000	345,000	350,000	250,000
Total expenditures	521,200	804,997	829,000	620,000
Revenues over(under) expenditures	118,384	-99,870	-175,000	136,000
Beginning fund balance	456,145	574,529	474,660	391,660
Ending fund balance	\$574,529	\$474,659	\$299,660	\$527,660

2020 Budget Highlights:

Kitsap Conference Center	\$250,000
Admiral Theatre	150,000
Bremerton Historic Ships	57,000
Bremerton Chamber of Commerce	43,814
WA State Science & Engineering Fair	43,343
Kitsap County Historical Society	23,343
Heavy Jeens Project	15,140
Roxy Bremerton Foundation	10,180
WayzGoose Kitsap	9,230
Kitsap Pride Network	6,000
Boomtown Productions	5,000
Valentinetti Puppet Museum	3,950
Collective Visions Gallery	3,000
Total Allocations	\$620,000

2020 Capital Considerations:

- There are no capital considerations budgeted

2019 Accomplishments:

- Based on direction from City Council, implemented new criteria for the FY2020 application; and added an outreach meeting for potential applicants to address concerns and answer questions about the new criteria.
- Recipients of funds have improved collaboration, with a special focus on expanding downtown events and venues.
- Tourism has continued to generate increasing revenue in Bremerton and Kitsap County.
- Recipients of funds complied with State reporting requirements

2020 Goals:

- Continue to improve the Application and overall “Request for Proposals” process.
- Continue to evaluate rating criteria and required application related materials.
- Review rate of return based on recipient data.

Parking System Operating

Special Revenue Fund

Summary:

The Parking System Operating fund was established as a special revenue fund to account for the receipt of revenues and expenditures for all of the City's parking facilities and lots comprised of City 4th & Washington parking garage, Conference Center parking garage, Park Ave Plaza garage, Fifth & Park lot and the Craven lots, all metered on-street parking

in the City, and all fees collected from parking violations. The funds are used to pay for the contract for parking enforcement services and maintenance, management and security services for the City's parking garages and other related costs of operating the parking system.

Parking System Fund				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	397,096	441,925	425,000	425,500
Other revenue	1,309,301	1,436,653	1,443,000	1,598,600
Debt proceeds	0	0	0	0
Total revenue	1,706,397	1,878,578	1,868,000	2,024,100
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	895,452	887,835	1,153,973	1,379,407
Capital expenditures	0	0	65,000	110,000
Debt service	503,208	513,307	523,408	533,208
Transfers	170,000	171,500	171,500	70,000
Total expenditures	1,568,660	1,572,642	1,913,881	2,092,615
Revenues over(under) expenditures	137,737	305,936	-45,881	-68,515
Beginning fund balance	392,336	530,073	836,009	1,025,551
Ending fund balance	\$530,073	\$836,009	\$790,128	\$957,036

2020 Budget Highlights:

- Maintenance of parking garages and lots.
- Improved parking signage on-street and in the Harborside Garage.
- Support of alternative transportation programs.

2020 Capital Considerations:

- \$110,000 Identified for the installation of ADA dedicated on-street parking stalls, on-street and digital signage, and parking meter replacements.

2019 Accomplishments:

- Award and implementation of enforcement software, equipment and LPR camera contract to iParq.
- Implementation of scofflaw fines have resulted in increased markings, decreased citations and increased citation revenue.
- Improved communication channels included plans to strengthen our community stakeholders committee resulting in alternative transportation partnerships in 2020 and improved website and community access to information.

2020 Goals:

- Increases in alternate transportation programs including incentives for the use of Public Transportation options.
- Improvement of enforcement systems including improved parking signage through-out the City.

Community Development Block Grant

Special Revenue Fund

Summary:

The City receives two types of annual funding from the US Department of Housing and Urban Development (HUD):

HOME Investment Partnerships:
Funds for affordable housing with an emphasis on homeownership housing.

Community Development Block Grant
For capital projects in the target area, weatherization, and city-wide economic development through job training program.

The City also maintains a portfolio of loans made to low income homeowners at subsidized interest rates.

Community Development Block Grant Fund

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	1.00	1.00	1.00	1.00
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	462,517	257,366	723,904	400,000
Charges for services	8,877	49,100	45,919	45,900
Fines & forfeits	0	0	0	0
Other revenue	46,126	69,461	79,500	87,000
Debt proceeds	0	0	0	0
Total revenue	517,520	375,927	849,323	532,900
Expenditures				
Personnel	119,381	138,706	147,100	149,800
Supplies, services & taxes	545,275	391,306	280,811	331,604
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	7,092	412,913	0
Total expenditures	664,656	537,104	840,824	481,404
Revenues over(under) expenditures	-147,136	-161,177	8,499	51,496
Beginning fund balance	350,420	203,284	41,612	58,916
Ending fund balance	\$203,284	\$42,107	\$50,111	\$110,412

2020 Budget Highlights:

- We've anticipated funding to decrease slightly to \$400,000.
- One FT Block Grant Administrator position responsible for administration of Block Grant Program as well as management of 52 housing rehabilitation/down payment assistance loans.
- For 2020, the General Fund will provide a match of \$82,500 to help cover administrative costs.
- The City implemented a City-Wide weatherization and minor home repair program with an allocation from the Affordable Housing Capital Program.

2020 Capital Considerations:

- The CDBG Project Review Committee has put forward for recommendations the following Capital Projects:
 - YWCA Emergency Shelter Improvements
 - Kitsap Community Resources-Weatherization and Minor Home Repair
 - City of Bremerton Public Works and Utilities -ADA Curb Ramp and Sidewalk Improvements (Contingent on 2018 Substantial Amendment)
- There is one capital project awarded money in 2018 which still has an open contract:
 - Quincy Square

2019 Accomplishments:

- City Block Grant continues to work in close partnership with Kitsap County Block Grant Program
- City Block Grant Program partnered with Kitsap County Human Services, and Department of Community Development in particular: Community Development Block Grant, Homeless Housing and Affordable Housing Grant Program and DCD to fund and development an Affordable Housing Market Analysis.
- Block Grant funded the following projects which serve the community's low income population:
 - Job Training for Homeless Youth
 - ADA Accessibility Upgrades to Evergreen Rotary Park
 - BEST Program, a microenterprise assistance program for low income entrepreneurs
 - Weatherization and Minor Home Repair
 - Scattered Site Housing Rehabilitation for Kitsap Mental Health owned housing units for their low income clients.
 - Sidewalk and curb ramp improvements to increase mobility in the target area.

2020 Goals:

- Implement expenditures of 2018 in a timely manner according to workout plan developed by CDBG Administrator and approved by HUD.
- Block Grant will work in close collaboration with Kitsap County Block grant in the research, development and implementation of the new Consolidated Plan

Abatement Revolving

Special Revenue Fund

Summary:

This fund was established as a source of funding for carrying out repair, demolition or removal of conditions which are subject to abatement under the City's building, fire, zoning, and nuisance ordinances. Sources of funds include all collections under abatement proceedings, fines and penalties levied by the City's administrative hearing examiner, interest earnings, and periodic transfers from the General Fund.

Abatement Revolving Fund				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenues				
Taxes	\$8,114	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	10,456	0	0
Fines & forfeits	53,950	13,779	25,000	25,000
Other revenue	1,888	9,298	500	500
Debt proceeds	0	0	0	0
Total revenue	63,952	33,533	25,500	25,500
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	102,605	48,565	57,500	258,500
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	102,605	48,565	57,500	258,500
Revenues over(under) expenditures	-38,653	-15,032	-32,000	-233,000
Beginning fund balance	337,963	299,310	284,278	338,293
Ending fund balance	\$299,310	\$284,278	\$252,278	\$105,293

2020 Budget Highlights:

- Efficiently facilitate the resolution of land use complaints.
- Evaluate public nuisance and dangerous properties for abatement action.
- Property clean-up and abatement of nuisance properties.

2020 Capital Considerations:

- There are no capital considerations budgeted in 2020.

2019 Accomplishments:

- 776 complaints through the end of September
- \$113k collected in fines and penalties (with many thanks to Assistant City Attorney Casey Pence)
- Demolished 1317 N. Lafayette
- Completed receivership of 2915 – 15th Street—3 new houses under construction on the site.
- Prepared and conducted 55 hearing examiner hearings (through October)

2020 Goals:

- Continue to support neighborhood cleanup efforts especially through proactive enforcement.
- Continued implementation of the Vacant and Abandoned Property Ordinance and the Rental Property Registration program.
- Continued abatement of public nuisances and dangerous properties.

Police Special Projects

Special Revenue Fund

Summary:

This fund was created to account for monies and proceeds from the sale of property seized during drug investigations and forfeited pursuant to state and federal law. This fund has also been established for the purpose of accumulating funds for expansion and improvement of law enforcement services.

Police Special Projects Fund				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	26,785	20,262	15,000	15,000
Other revenue	55,807	14,055	3,500	3,500
Debt proceeds	0	0	0	0
Total revenue	82,592	34,317	18,500	18,500
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	52,990	82,834	115,700	119,282
Capital expenditures	0	46,957	60,000	80,000
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	52,990	129,791	175,700	199,282
Revenues over(under) expenditures	29,602	-95,474	-157,200	-180,782
Beginning fund balance	394,634	424,236	328,762	255,856
Ending fund balance	\$424,236	\$328,762	\$171,562	\$75,074

2020 Budget Highlights:

- The Police Special Projects Fund contains funds that have been seized during narcotics investigations and subsequently forfeited for the City under authority of R.C.W. 69.50.505. State law places restrictions on how these seized funds may be spent.
- \$119,282 is budgeted to support this program.

2020 Capital Considerations:

- The capital budget includes \$80,000 in funding for the optional replacement of undercover vehicles.

2019 Accomplishments:

- Funded undercover programs and drug seizure operations

2020 Goals:

- Continue to operate undercover programs and drug operations with existing program revenue sources.

Bremerton Kitsap Access Television

Special Revenue Fund

Summary:

BKAT is a Public, Education and Government (PEG) channel provided to the citizens of Kitsap County through franchise agreements with local cable providers. BKAT provides PEG programming on the cable system in the City of Bremerton and Kitsap County. Additionally, BKAT provides training to the public in television production.

Bremerton Kitsap Access Television				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	4.98	4.98	4.98	4.98
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	297,772	279,634	273,000	276,000
Intergovernmental	0	0	0	0
Charges for services	100,430	119,426	123,047	125,765
Fines & forfeits	0	0	0	0
Other revenue	64,092	67,110	54,600	43,200
Debt proceeds	0	0	0	0
Total revenue	462,294	466,170	450,647	444,965
Expenditures				
Personnel	311,807	283,893	385,000	398,200
Supplies, services & taxes	74,492	92,633	72,140	60,709
Capital expenditures	0	0	100,000	30,000
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	386,299	376,526	557,140	488,909
Revenues over(under) expenditures	75,995	89,644	-106,493	-43,944
Beginning fund balance	520,864	596,859	686,503	608,379
Ending fund balance	\$596,859	\$686,503	\$580,010	\$564,435

2020 Budget Highlights:

- Staffing at BKAT will remain the same with 3 FTE and 6 part time employees.
- The 2020 budget is consistent with the 2019 budget.

2020 Capital Considerations:

- Purchasing equipment for recording and distributing podcasts.
- Increase number of public edit workstations.
- Replace studio microphone system. (Per FCC requirements.)
- Replace field microphone systems. (Per FCC requirements.)

2019 Accomplishments:

- Launched YouTube channel.
- Winner of ACM “Best of the Northwest” feature category.
- Hosted Non-Profit Open House.
- Produced “BKAT 101” community outreach video.
- Expanded public hours and studio time.

2020 Goals:

- Increase public participation in BKAT.
- Revise the BKAT Policy Handbook.
- Launch new BKAT brand.
- Staff training on how to use social media effectively.

Gift and Donation

Special Revenue Fund

Summary:

This fund was established as an expendable trust fund for the purpose of accepting gifts and donations on behalf of all departments of the City as authorized by RCW 35.21.100.

This fund shall receive donations, memorials, bequests and other contributions made to the City by citizens and organizations.

Gift & Donations Fund				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	139	165	0	0
Fines & forfeits	0	0	0	0
Other revenue	22,263	24,845	11,200	6,100
Debt proceeds	0	0	0	0
Total revenue	22,402	25,010	11,200	6,100
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	16,134	6,051	22,000	15,000
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	16,134	6,051	22,000	15,000
Revenues over(under) expenditures	6,268	18,959	-10,800	-8,900
Beginning fund balance	60,999	67,267	86,226	90,286
Ending fund balance	\$67,267	\$86,226	\$75,426	\$81,386

Trial Improvement Fund

Special Revenue Fund

Summary:

The Trial Improvement Fund is dedicated solely to fund improvements to the municipal court's staffing, programs, facilities, or services.

ninety-five percent, but not more than one hundred percent, of a district court judge receive an apportionment from the State Administrator for the Courts for court improvements.

Municipalities with an elected judge who is compensated at a rate equivalent to at least

Trial Improvement Fund				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	22,277	22,041	22,000	21,000
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	487	1,212	500	500
Debt proceeds	0	0	0	0
Total revenue	22,764	23,253	22,500	21,500
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	28,638	22,796	26,000	25,000
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	28,638	22,796	26,000	25,000
Revenues over(under) expenditures	-5,874	457	-3,500	-3,500
Beginning fund balance	78,349	72,475	72,932	69,772
Ending fund balance	\$72,475	\$72,932	\$69,432	\$66,272

2020 Budget Highlights:

- The budget presented for 2020 is status quo.
- This fund will continue to pay for the yearly maintenance fees for the oCourt system.

2020 Capital Considerations:

- No capital considerations planned for 2020.

2019 Accomplishments:

- Much of 2019 was spent scanning and transferring most of our cases into Laserfiche.

2020 Goals:

- The Court would like to purchase the CollectR Program. This program will assist in receipting payments from nCourt (web and phone payments) as well as from our Collection agency automatically.
- We anticipate on working with Laserfiche to create new workflows to automate some of our processes.
- We also anticipate working with oCourt to create an online infraction scheduling system. The timing of this project will be subject to CodeSmarts schedule.

One Percent For Arts

Special Revenue Fund

Summary:

One percent of the costs related to the eligible new construction of City projects (generally exclusive of utilities, equipment purchases and roadways) are dedicated to public art.

The program is administered by the Arts Commission supported by the Parks Department.

One Percent For Arts Fund

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	11,500	0
Fines & forfeits	0	0	0	0
Other revenue	5,285	7,606	3,700	11,242
Debt proceeds	0	0	0	0
Total revenue	5,285	7,606	15,200	11,242
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	17,519	17,054	18,000	9,000
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	17,519	17,054	18,000	9,000
Revenues over(under) expenditures	-12,234	-9,448	-2,800	2,242
Beginning fund balance	50,945	38,711	29,263	13,468
Ending fund balance	\$38,711	\$29,263	\$26,463	\$15,710

2020 Budget Highlights:

- Continue Maintenance and Repair of Public Art
- Select art for additional Utility Cabinet Wraps
- Add three additional panels to the Washington Ave. Outdoor Gallery project
- Provide support to community art organizations

2020 Capital Considerations:

- No Capital Considerations

2019 Accomplishments:

- Continued development of Artist Registry, information on Call for Art and Sponsorships
- Completed installation of six Utility Cabinet Wraps
- Continued development of art library for wraps and outdoor gallery panels
- Supported the 2019 Wayzgoose Festival
- Supported the 2019 Juneteenth Celebration
- Selected art panels for outdoor gallery and prepared them for installation

2020 Goals:

- Select art and solicit sponsorships for additional Utility Cabinet Wraps
- Develop plan for placement and funding for the Outdoor Gallery Wall project
- Develop plan to hang existing banners
- Develop Public Art collection matrix
- Identify, commission, and purchase public art outside the downtown area per the Art Commission Master Plan

Conference Center

Special Revenue Fund

Summary:

This special revenue fund was established to account for and fund the contracted operations of the Kitsap Conference Center at Bremerton Harborside as well as the maintenance and improvements to the Harborside facility.

Conference Center & Plaza Fund				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,192,755	1,723,074	1,498,846	1,638,541
Fines & forfeits	365,297	0	0	0
Other revenue	0	464,315	493,695	404,000
Debt proceeds	0	0	0	0
Total revenue	1,558,052	2,187,389	1,992,541	2,042,541
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	1,542,416	1,879,701	1,891,412	1,938,045
Capital expenditures	30,128	95,000	0	75,000
Debt service	0	0	100,000	32,168
Transfers	0	0	0	0
Total expenditures	1,572,544	1,974,701	1,991,412	2,045,213
Revenues over(under) expenditures	-14,492	212,688	1,129	-2,672
Beginning fund balance	26,735	12,243	224,931	226,243
Ending fund balance	\$12,243	\$224,931	\$226,060	\$223,571

2020 Budget Highlights:

- \$1.63 million budget with a \$61k net operating income (NOI) loss.
- Kitsap Conference Center (KCC) presents budgets that align with Financial Services Direction; prudent and achievable.
- Continued focus on realizing a net positive NOI. While the budget presently does not call this out, our internal KCC goal is to achieve this mark.
- Continued focus on sales that bring in multi-day events; impact to not just KCC but hotels, restaurants, small service businesses throughout entire city as discussed with most City Council members and the Mayor.
- With the new minimum wage increase flow-through of revenues will be a key focus. Currently have tactics in place but will remain flexible to ensure maximizing bottom line.

2020 Capital Considerations:

- Complete a Capital Improvement plan with 0-3 year vision of property improvements needed to stay competitive. Plan that many improvements be in place to align with late 2021 or early 2022 opening of Cambria Hotel.
- Addressable items with current budget will replace or refinish ballroom screens & public furnishings & artwork .
- Will continue working with City once 3 year property improvement plan scope is complete.

2019 Accomplishments:

- Anticipate 2019 to be another budget exceeding year. Currently projecting +\$40k over plan but with current tentative pipeline may exceed this to the point of a net positive Net Operating Income (NOI).
- 96.5% Guest Feedback Score.
- Sales Team's booking pace and booking window expanding into 2021-2023.
- Coalition of Tourism Advisory Group for Bremerton established.
- Increased new client bookings by 14% over 2018.
- Updated, streamlined multi-day event bookings with local hotels, service providers, transportation providers, etc. to ensure quality stay for events selecting Bremerton as conference site.

2020 Goals:

- Meet 2020 budget
- Minimize negative financial impact of 12.5% minimum wage increase
- Achieve 97% Guest Feedback Score
- Secure 25 new "first-time" clients
- Maintain less than 10% Team Member (staff) turnover rate
- Increase visibility of Bremerton Harborside to statewide and regional conferences working with Bremerton Chamber of Commerce's new Visit Bremerton Website & Visitor Center, Downtown Bremerton Association, Turner Joy, Roxy, etc.
- Establish regional sales initiative—using a cloud-based sales & catering system within Gold Mountain Golf Course and Kitsap Conference Center Intent is streamline access to availability of both facilities (cloud-based systems allow this) so that all sales calls we receive or make for events are booked at a City-Owned facility.

Debt Service Funds Overview

Introduction

Debt service funds are a category of funds intended to demonstrate the proper funding and repayment of general obligation and the mandatory reserves associated with such debt. The budget includes four debt service funds.

2010 UTGO Refunding

This fund included the repayment of bonds issued in 2010 to advance refund voter approved general obligation bonds issued in 2002. Funding for the refunding is provided by an annual property tax levy.

Government Center LTGO

The LTGO 2012 Refunding Debt Service Fund was established to account for the revenue and debt service payments associated with refunding of the City's portion of the bonds used to finance the construction of the government center (Norm Dick's Building).

2015 Public Safety Bond

This fund was established to account for the collection of tax payments and repayment of bonds issued for the purpose of providing fire apparatus, life safety equipment and remodel of fire facilities.

2019 Refunding LTGO

The debt service for this fund includes the refunding of the 2010 LTGO non-voter approved general obligation bonds issued to fund the construction of Park Plaza parking, the purchase and remodel of a building to house the Municipal Court and to provide matching funds for the renovation of Lions Park; as well as the refunding of the LTGO Series (B) non-voter approved general obligation bonds issued to complete the financing of Park Plaza Parking.

Revenue bonds and other loans secured by utility revenues are included in the related Enterprise Funds and are not presented in this section per GAAP.

Debt Service Funds Overview

City of Bremerton
Direct Debt Obligations
(As of September 30, 2019)

General Obligation Debt:

Voted general obligation bonds outstanding	9,435,000
Non-voted general obligation bonds outstanding (councilmanic)	21,480,000
General obligation debt balance	\$30,915,000

Revenue Bonds and Loans:

Revenue bonds	14,450,001
Loans	18,531,493
Capital leases	-
Revenue bonds and loans balance	\$32,981,494

Total Direct Debt Outstanding	\$63,896,494
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Debt management is an important component of the City’s financial management practices. Generally, debt financing is reserved for funding large capital projects.

The public may also vote to approve park facilities and utility bond issues, each of which is also limited to 2.5% of the assessed valuation of taxable property within the City.

The public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the assessed value of all taxable property within the City. Within that 2.5% limit, the City Council may approve bond issues in an amount not to exceed 1.5% of the City’s assessed valuation. Bremerton’s remaining debt capacity within the 2.5% limit is estimated to be \$69,888,157.

Unlimited tax general obligation requires an approving vote of the people, and any election to validate such general obligation debt must have a voter turnout of at least 40 percent of those who voted in the last general election and at which 60 percent must vote favorably. The following table outlines the City’s statutory debt capacity as of September 30, 2019.

Debt Service Funds Overview

City of Bremerton
Statutory Debt Limit Calculations
(As of September 30, 2019)

2019 Valuation for Collection Year 2020	\$ 4,005,062,409
General purposes:	
a. Non-Voted indebtedness limit (1.5% of assessed valuation)	\$ 60,075,936
Less: Non-voted bonds outstanding	(21,480,000)
Less: Contracts payable	-
Plus: Assets available for debt service	171,083
Remaining capacity for general purpose (non-voted)	\$ 38,767,019
b. Voted indebtedness limit (2.5 % of assessed valuation)	\$ 100,126,560
Less: Voted bonds outstanding	(9,435,000)
Less: Non-voted bonds outstanding	(21,480,000)
Plus: Assets available for debt service	676,597
Remaining capacity for general purposes (Voted)	\$ 69,888,157
Utility purposes (2.5% of assessed valuation)	\$ 100,126,560
Limit	
Less: Bonds outstanding	(14,450,001)
Remaining capacity for utility purposes	\$ 85,676,559
Parks and open spaces and economic development purposes (2.5% of assessed valuation)	100,126,560
Limit	
Less: Bonds outstanding	(30,915,000)
Remaining capacity for parks and open space purposes	\$ 69,211,560

Revenue bonds may be issued to finance projects for any City enterprise that is self-supporting. These bonds may finance water, wastewater, Stormwater utilities, and golf courses. Payment for debt service on revenue bonds comes from user fees and rates generated by the utility for which the capital facility is being built.

Debt Service Funds Overview

Total Debt Service Funds				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$1,309,597	\$1,362,647	\$1,260,000	\$1,780,000
Licenses & permits	0	0	0	0
Intergovernmental	31,135	29,911	29,975	3,000
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	503,390	508,365	516,500	482,100
Debt Proceeds	0	0	0	0
Total Revenue	1,844,122	1,900,923	1,806,475	2,265,100
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	1,895,100	1,895,454	1,887,665	2,112,320
Transfers & Other	0	0	0	0
Total Expenditures	1,895,100	1,895,454	1,887,665	2,112,320
Revenue over(under) expenditures	-50,978	5,469	-81,190	152,780
Beginning fund balance	282,133	231,155	236,623	276,694
Ending fund balance	\$231,155	\$236,624	\$155,433	\$429,474
Fund totals - Expenditures only				
2010 UTGO	1,057,686	1,060,591	1,053,302	853,438
Government Center LTGO	333,663	334,363	335,263	330,838
2015 Public Safety Bond Fund	503,751	500,500	499,100	502,700
2019 Refunding LTGO	0	0	0	425,344
Total Debt Service Funds	\$1,895,100	\$1,895,454	\$1,887,665	\$2,112,320

2010 UTGO Refunding

Debt Service Fund

Summary:

The 2010 UTGO Refunding Fund has been established to account for the collection of tax payments and other revenues used for repayment of bonds issued. Bonds were issued in 2010 to refund a portion of the outstanding 2002 Public Safety bonds.

2010 UTGO Refunding				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$813,822	\$861,605	\$780,000	\$900,000
Licenses & permits	0	0	0	0
Intergovernmental	31,135	29,911	29,975	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	173,645	177,661	174,000	1,000
Debt Proceeds	0	0	0	0
Total Revenue	1,018,602	1,069,177	983,975	901,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	1,057,686	1,060,591	1,053,302	853,438
Transfers & Other	0	0	0	0
Total Expenditures	1,057,686	1,060,591	1,053,302	853,438
Revenue over(under) expenditures	-39,084	8,586	-69,327	47,562
Beginning fund balance	134,022	94,938	103,523	24,305
Ending fund balance	\$94,938	\$103,524	\$34,196	\$71,867

Government Center LTGO

Debt Service Fund

Summary:

The LTGO 2012 Refunding Debt Service Fund occurred in 2012 and is expected to save approximately \$1,690,000 over the life of the bond (maturity in 2034). Revenue sources to pay this debt include REET and a transfer from the General Fund. The refunding

Government Center LTGO				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	328,005	327,640	341,500	332,100
Debt Proceeds	0	0	0	0
Total Revenue	328,005	327,640	341,500	332,100
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	333,663	334,363	335,263	330,838
Transfers & Other	0	0	0	0
Total Expenditures	333,663	334,363	335,263	330,838
Revenue over(under) expenditures	-5,658	-6,723	6,237	1,262
Beginning fund balance	89,765	84,107	77,385	83,822
Ending fund balance	\$84,107	\$77,384	\$83,622	\$85,084

2015 Public Safety Bond Fund

Debt Service Fund

Summary:

This fund was established to account for the of providing fire apparatus, life safety equip- collection of tax payments and repayment of ment and remodel of fire facilities. general obligation bonds issued for the purpose

2015 Public Safety Bond Fund				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$495,775	\$501,042	\$480,000	\$550,000
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	1,740	3,064	1,000	1,000
Debt Proceeds	0	0	0	0
Total Revenue	497,515	504,106	481,000	551,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	503,751	500,500	499,100	502,700
Transfers	0	0	0	0
Total Expenditures	503,751	500,500	499,100	502,700
Revenue over(under) expenditures	-6,236	3,606	-18,100	48,300
Beginning fund balance	58,346	52,110	55,715	37,315
Ending fund balance	\$52,110	\$55,716	\$37,615	\$85,615

2019 Refunding LTGO

Debt Service Fund

Summary:

This fund has been established to account for debt repayment associated with the issuance of bonds to fund construction of Park Plaza parking and related improvements. Revenue sources to pay this debt include REET, a federal subsidy and a sales tax contribution from the state.

2019 Refunding LTGO Fund				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$330,000
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	3,000
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	0	0	0	148,000
Debt Proceeds	0	0	0	0
Total Revenue	0	0	0	481,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	0	0	0	425,344
Transfers & Other	0	0	0	0
Total Expenditures	0	0	0	425,344
Revenue over(under) expenditures	0	0	0	55,656
Beginning fund balance	0	0	0	131,252
Ending fund balance	\$0	\$0	\$0	\$186,908

Capital Improvement Funds Overview

Introduction

Capital Improvement funds account for the acquisition and/or construction of major capital projects by the City with the exception of capital projects undertaken by the City's enterprise funds, which are included within those funds. The budget includes six capital improvement funds.

General Government Capital Improvement

This fund accounts for expenditures related to various general government capital improvement projects. These expenditures are in the form of transfers to the appropriate debt service funds. The primary source of revenues for this fund is the Real Estate Excise Tax (REET) receipts. The REET is levied on all sales of real estate. The City is authorized, by State law, to levy a quarter percent tax (described as "REET 1st Quarter"). Cities planning under the Growth Management Act (GMA) have the authority to levy a second quarter percent tax ("REET 2nd Quarter"). Bremerton has imposed both.

Park Facilities Construction

This capital fund accounts for expenditures related to Parks capital improvement projects. Funding for these projects largely come from a combination of grant funds, proceeds from the sale of park facilities as transferred from the contingency Reserve Fund, and transfers of REET funds when available for eligible projects from the General Government Capital Improvement Fund.

Residential Street and Sidewalk Fund

A dedicated capital construction fund for the purpose of making capital improvements to the City's residential streets and sidewalks.

Transportation Projects Fund

A dedicated capital construction fund for the purpose of making capital improvements to the City's street system.

Fire Public Safety Capital

A capital improvement fund established to account for the purchase of fire apparatus and fire and life safety equipment and remodel of fire facilities.

Affordable Housing Capital Fund

This new program sets aside capital funds for future affordable housing projects designated by Council. Revenue is based on anticipated construction sales tax received from multi-family tax exemption capital projects.

Capital Improvement Funds Overview

Capital Improvement Funds				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$2,009,923	\$3,381,178	\$3,234,758	\$3,144,258
Licenses & permits	0	0	125,000	125,000
Intergovernmental	1,693,514	3,166,291	3,465,581	6,892,496
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	687,388	1,990,859	1,785,123	1,672,878
Debt proceeds	0	0	0	0
Total revenue	4,390,825	8,538,328	8,610,462	11,834,632
Expenditures				
Personnel	0	133,535	358,100	299,283
Supplies, services & taxes	24,560	547,707	1,529,726	1,962,053
Capital expenditures	3,723,070	5,706,440	5,842,066	8,116,616
Debt service	0	0	0	0
Transfers	1,076,795	1,537,891	2,124,556	2,050,020
Total expenditures	4,824,425	7,925,573	9,854,448	12,427,972
Revenues over(under) expenditures	-433,600	612,755	-1,243,986	-593,340
Beginning fund balance	5,955,746	5,522,146	6,134,901	4,830,017
Ending Fund Balance	\$5,522,146	\$6,134,901	\$4,890,915	\$4,236,677
Fund Totals - Expenditures only				
General Government Capital	1,076,795	1,537,891	2,124,556	2,039,478
Park Facilities Construction	271,355	1,374,236	104,500	1,134,500
Residential Street & Sidewalk Fund	0	719,705	1,209,342	1,642,621
Transportation Projects Fund	1,676,957	3,003,160	5,334,519	7,397,058
Fire Public Safety Capital	1,799,318	1,290,581	981,531	114,315
Affordable Housing Capital	0	0	100,000	100,000
Total Capital Projects Funds	\$4,824,425	\$7,925,573	\$9,854,448	\$12,427,972

Capital Improvement Funds Overview

General Government Capital Improvement

Capital Improvement Fund

Summary:

This fund accounts for expenditures related to various General Government capital improvement projects, major leases and purchases and special projects approved by the City Council. Excise taxes from real estate sales are receipted into this fund for the purpose of funding

certain capital improvement projects as permitted by state law.

Funding supports debt service on the 2010 LTGO financing, and Government Center LTGO financing.

General Government Capital Improvement

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$1,688,425	\$2,144,954	\$1,800,000	\$1,700,000
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	8,076	41,304	20,000	40,000
Debt proceeds	0	0	0	0
Total revenue	1,696,501	2,186,258	1,820,000	1,740,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	1,076,795	1,537,891	2,124,556	2,039,478
Total Expenditures	1,076,795	1,537,891	2,124,556	2,039,478
Revenues over(under) expenditures	619,706	648,367	-304,556	-299,478
Beginning fund balance	1,471,806	2,091,512	2,739,879	2,533,039
Ending fund balance	\$2,091,512	\$2,739,879	\$2,435,323	\$2,233,561

2020 Budget Highlights:

- Transfers for debt service payments associated with prior capital improvement projects include:
 - Government Center LTGO—\$330,000
 - 2019 Refunding LTGO—\$75,000
- Transfers to support statutorily allowed capital and major maintenance include:
 - General Fund—\$300,000
 - Residential Street Fund—\$100,000
 - Transportation Capital Projects Fund—\$1,120,978
 - Conference Center Operations—\$75,000
 - Parks Capital Improvement Fund—\$38,500

2020 Capital Considerations:

- There are no capital considerations directly budgeted in this fund in 2020.

2019 Accomplishments:

- Funded debt service payments in the amount of \$415,000
- Major maintenance, capital funding and funding for grant matches are estimated at \$1,581,840.

2020 Goals:

- Build fund balance for future capital projects and grant matches.

GENERAL GOVERNMENT CAPITAL IMPROVEMENT FUND - (REET)

SIX YEAR FORECAST

	2019	2019	2020	2021	2022	2023	2024	2025
	Budget	Projection	Budget	Projection	Projection	Projection	Projection	Projection
REVENUE								
REET	\$ 1,800,000	\$ 1,750,000	\$ 1,700,000	\$ 1,700,000	\$ 1,600,000	\$ 1,600,000	\$ 1,500,000	\$ 1,500,000
Investment Earnings/Other	20,000	40,000	40,000	20,000	10,000	10,000	10,000	10,000
Total Revenue	\$ 1,820,000	\$ 1,790,000	\$ 1,740,000	\$ 1,720,000	\$ 1,610,000	\$ 1,610,000	\$ 1,510,000	\$ 1,510,000
EXPENDITURES								
Debt Service	\$ 415,000	\$ 415,000	\$ 415,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 390,000
General Facilities	466,000	426,000	300,000	669,000	57,000	36,000	41,000	82,000
Parks	-	-	38,500	400,000	300,000	300,000	300,000	300,000
Other Funds	174,695	174,695	175,000	175,000	175,000	175,000	175,000	175,000
Transportation Capital Projects	1,068,861	981,145	1,120,978	1,188,839	1,482,375	768,500	75,000	75,000
Total Expenditure	\$ 2,124,556	\$ 1,996,840	\$ 2,049,478	\$ 2,822,839	\$ 2,404,375	\$ 1,669,500	\$ 981,000	\$ 1,022,000
Revenue over(under) exp.	(304,556)	(206,840)	(309,478)	(1,102,839)	(794,375)	(59,500)	529,000	488,000
Beginning Fund Balance	2,739,879	2,739,879	2,533,039	2,223,561	1,120,722	326,347	266,847	795,847
Ending Fund Balance	\$ 2,435,323	\$ 2,533,039	\$ 2,223,561	\$ 1,120,722	\$ 326,347	\$ 266,847	\$ 795,847	\$ 1,283,847

Project	2019 Budget	2019 Projected	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Debt Service								
Fund 203 - 2010 LTGO	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 205 - Government Center LTGO	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000
Fund 207 - 2019 Refunding LTGO	-	-	75,000	50,000	50,000	50,000	50,000	50,000
	\$ 415,000	\$ 415,000	\$ 415,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 390,000
General Facilities								
Fire Station Capital Improvements	\$ 77,000	\$ 77,000	\$ 15,000	\$ 59,000	\$ 3,000	\$ 10,000	\$ 14,000	\$ 33,000
Court Security Improvements	10,000	10,000	65,000	91,000	15,000	10,000	-	15,000
Norm Dicks Government Center Security and Office Remodel	62,000	42,000	25,000	12,000	12,000	2,000	2,000	22,000
Library Basement Remodel & HVAC Replacement	25,000	25,000	125,000	300,000	-	-	-	-
Naval Museum Capital Replacements	37,000	37,000	30,000	73,000	3,000	5,000	5,000	3,000
Police Capital Improvements	65,000	55,000	40,000	134,000	24,000	9,000	20,000	9,000
ERR Work Bay (carryover)	180,000	180,000	-	-	-	-	-	-
Other Major Maintenance Projects (to be determined)	10,000	-	-	-	-	-	-	-
	\$ 466,000	\$ 426,000	\$ 300,000	\$ 669,000	\$ 57,000	\$ 36,000	\$ 41,000	\$ 82,000
Parks								
Warren Avenue Playfield - Grant Match	\$ -	\$ -	\$ 38,500	\$ -	\$ -	\$ -	\$ -	\$ -
Kitsap Lake Park - Grant Match	-	-	-	100,000	-	-	-	-
Future Parks Capital Project & Grant Match	-	-	-	300,000	300,000	300,000	300,000	300,000
	\$ -	\$ -	\$ 38,500	\$ 400,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Other Funds								
Conference Center	\$ 74,695	\$ 74,695	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Residential Street Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	\$ 174,695	\$ 174,695	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000

Project	2019 Budget	2019 Projected	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Transportation Capital Projects Fund								
ADA Sidewalk Improvements (new curb ramps & remove obstructions)	\$ 100,000	\$ 21,449	\$ 150,000	\$ 200,000	\$ 250,000	\$ 300,000	\$ -	\$ -
Washington Avenue Connector	-	-	-	-	-	-	-	-
Wheaton Way Lighting Upgrade	-	-	-	-	-	-	-	-
SR 304 (Montgomery to Warren Ave) LAPA with WSDOT preservation proje	100,000	100,000	-	-	-	-	-	-
Anderson Cove Sidewalks; 19th & Naval to 15th - (Not a Safe Routes Projec	-	-	-	-	-	-	40,000	-
Matian & Lillian & James Walker Park Sidewalk Connector; Bloomington & C	-	-	-	-	-	-	-	40,000
Street Light Illumination over on Signal Stations	50,000	-	-	-	-	-	-	-
City Safety Improvement - Annual Program	-	-	-	-	-	-	-	-
Gateway Landscaping	-	235,000	-	-	-	-	-	-
Streets Electrical Cabinet Replacement Program	-	-	35,000	35,000	35,000	35,000	35,000	35,000
Signal System Upgrades/Flashing Yellow Lights	100,000	100,000	100,000	100,000	100,000	100,000	-	-
Sidewalk Reconstruction with PSE Power Pole Relocation	25,000	-	-	-	-	-	-	-
Kitsap Lake SRTS (ROW) \$100K ROW \$200K Overlay	550,427	293,935	271,486	-	-	-	-	-
PROJECTS - FUNDING SECURED								
STP Preservation - 6th (Phase 1)	25,580	25,978	118,922	-	-	-	-	-
STP Reconstruction - 11th/Washington	-	13,500	132,062	132,063	570,375	-	-	-
STP Preservation - 6th/Naval to Pacific (Phase 2)	51,650	51,251	135,876	-	-	-	-	-
HSIP - Spot Implementation, Kitsap Way Bike Lanes	-	16,400	86,600	-	-	-	-	-
TIB - Perry Avenue/E. 11th	66,204	91,032	91,032	221,776	-	-	-	-
Bike/Ped - Naval Ave 1st St. - 15th St. Pedestrian and Bike Enhancements	-	32,600	-	-	-	-	-	-
PROJECTS - FUTURE FUNDING CYCLE								
STP Preservation - 6th/Naval to Warren (Phase 3)	-	-	-	-	27,000	283,500	-	-
Quincy Square	-	-	-	500,000	-	-	-	-
Placeholder - TIB (Kitsap Junction/Roundabout?)	-	-	-	-	500,000	50,000	-	-
	\$ 1,068,861	\$ 981,145	\$ 1,120,978	\$ 1,188,839	\$ 1,482,375	\$ 768,500	\$ 75,000	\$ 75,000
Total	\$ 2,124,556	\$ 1,996,840	\$ 2,049,478	\$ 2,822,839	\$ 2,404,375	\$ 1,669,500	\$ 981,000	\$ 1,022,000

Park Facilities Construction

Capital Improvement Fund

Summary:

This capital improvement fund is established to account for revenue and expenditures related to Parks, Trails, Open Space and Recreational capital improvements. Bremerton Parks

and Recreation is committed to enriching the lives of Bremerton citizens by providing attractive, accessible recreational facilities.

Park Facilities Construction				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	124,196	675,000	0	1,051,880
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	136,534	824,061	62,250	96,500
Debt proceeds	0	0	0	0
Total revenue	260,730	1,499,061	62,250	1,148,380
Expenditures				
Personnel	0	38,841	0	0
Supplies, services & taxes	16,045	6	39,500	0
Capital expenditures	255,310	1,335,389	65,000	1,134,500
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	271,355	1,374,236	104,500	1,134,500
Revenues over(under) expenditures	-10,625	124,825	-42,250	13,880
Beginning fund balance	109,548	98,923	223,748	140,499
Ending fund balance	\$98,923	\$223,748	\$181,498	\$154,379

2020 Budget Highlights:

- Warren Avenue Playfield Improvement Project funded through over \$1.05M in grants (\$850k from RCO and \$201k from Dept. of Commerce)

2020 Capital Considerations:

- Continue to explore funding sources for use as matching funds for grants to complete capital projects identified in the Parks, Recreation and Open Space (PROS) Plan

2019 Accomplishments:

- Grand Opening of the Manette Park Renovation Project (\$1.4M)
- Construction of Evergreen Rotary Park Accessibility and drainage improvements funded through a \$39.5k CDBG grant
- Warren Avenue Playfield Project:
 - * \$850k RCO grant award
 - * \$201k Department of Commerce award
 - * A&E/Permitting underway with 100% bid documents anticipated by year end
- Kitsap Lake Park Project:
 - * \$438k RCO ALEA grant award
 - * \$556k RCO BF grant award
- Pendergast Regional Park
 - * Completed Economic Analysis and Funding Plan
 - * Presented project to Kitsap Public Facilities District
- Ivy Green Cemetery
 - * Applied for Historic Cemetery Preservation Capital Grant Program

2020 Goals:

- Warren Avenue Playfield Project:
 - * Award Bid
 - * Community Fundraising (\$25k)
 - * Complete Construction
- Kitsap Lake Park Project:
 - * Topographic Survey
 - * A/E, Permitting
 - * Community Fundraising (\$25k)
 - * (Construction in 2021)
 - * \$994k in RCO grant funding
- Develop master plan for park project identified in PROS Plan and apply for RCO grants during 2020 grant cycle.

Residential Street and Sidewalk Fund

Capital Improvement Fund

Summary:

A capital construction fund for the purpose of making capital improvements to City residential streets and sidewalks funded by Transportation Benefit District (TBD) car tab fees and Stormwater Utility Tax.

Residential Street and Sidewalk Fund				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	-	2.00	4.00	4.00
Revenue				
Taxes	\$0	\$580,020	\$1,017,379	\$1,022,129
Licenses & permits	0	0	125,000	125,000
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	482,497	799,294	107,000	148,400
Debt proceeds	0	0	0	0
Total revenue	482,497	1,379,314	1,249,379	1,295,529
Expenditures				
Personnel	0	78,913	358,100	290,483
Supplies, services & taxes	0	317,325	406,242	905,853
Capital expenditures	0	323,467	445,000	446,285
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Expenditures	0	719,705	1,209,342	1,642,621
Revenues over(under) expenditures	482,497	659,609	40,037	-347,092
Beginning fund balance	0	482,497	1,142,106	1,345,897
Ending fund balance	\$482,497	\$1,142,106	\$1,182,143	\$998,805

2020 Budget Highlights:

- Overlay approximately 5-blocks of residential streets.
- Construct approximately on-half mile of sidewalks
- Continue trip hazard elimination program (slab jack)
- Complete residential street maintenance improvements to include chip seal and other methods.
- Construct sidewalk safety improvements.
- Construct roadway safety improvements.
- Construct ADA curb ramp improvements.
- Utilize pavement and sidewalk condition assessments to inform and prioritize construction of improvements.

2020 Capital Considerations:

- Focus of all Street Improvement Projects City-wide is in this fund.
- \$50,000 for guardrail on Shore Drive
- \$296,285 for sidewalk and ADA improvements
- \$100,000 for street overlay

2019 Accomplishments:

- Developed draft pavement preservation plan.
- Partnered with Mason County and Kitsap County Street Departments to chip seal and fog seal various streets in the Manette and Capital Hill areas.
- Paved Veldee between 24th and 26th Streets
- Paved East Phinney Bay from 26th to City limits
- Paved the intersection at East 13th and Hayward
- Constructed over 40 curb ramps
- Constructed approximately 1,000 LF of sidewalk infill and repair

2020 Goals:

- Using data from the pavement condition assessments, develop a five year residential paving and preservation program.
- Using data from the sidewalk condition assessment, develop a five year residential sidewalk program.
- Emphasize implementation of ADA Improvements and complete street improvements citywide.
- Overlay about 5 City blocks of streets
- Construct 40 ADA ramps
- Reconstruct one-half mile of sidewalks
- Slurry seal various streets in the Dockside neighborhood

Transportation Projects Fund

Capital Improvement Fund

Summary:

A capital construction fund for the purpose of streets and sidewalks with dedicated funding sources. making capital improvements to City streets

Transportation Projects Fund				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$321,498	\$656,204	\$417,379	\$422,129
Licenses & permits	0	0	0	0
Intergovernmental	1,569,318	2,491,291	3,465,581	5,840,616
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	26,793	292,817	1,489,769	1,287,978
Debt proceeds	0	0	0	0
Total revenue	1,917,609	3,440,312	5,372,729	7,550,723
Expenditures				
Personnel	0	15,781	0	8,800
Supplies, services & taxes	0	125,335	983,984	956,200
Capital expenditures	1,676,957	2,862,044	4,350,535	6,432,058
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Expenditures	1,676,957	3,003,160	5,334,519	7,397,058
Revenues over(under) expenditures	240,652	437,152	38,210	153,665
Beginning fund balance	270,549	511,201	948,353	695,163
Ending fund balance	\$511,201	\$948,353	\$986,563	\$848,828

2020 Budget Highlights:

- Complete construction of Kitsap Lake Elementary School Sidewalk and Safety Improvements Project.
- Complete design and construct 6th Street paving projects, including new signal at intersection of Park Avenue and 6th Street.
- Complete design and construct Bremerton school zone safety improvements project.
- Design the Kitsap Way safety and bike lane improvements project
- Design the Wheaton Way / Warren Avenue signal improvements project.
- Continue designing Naval Avenue road diet project.
- Design and construct sidewalk improvements and implement the ADA Transition Plan
- Complete sidewalk trip hazard repair work.
- Continue installation of flashing yellow permissive left turns city wide.
- Construct downtown bike circulation improvements.

2020 Capital Considerations:

- All capital projects are partially or fully funded by grants.
- \$6.4 million in capital construction is identified in 2020.

2019 Accomplishments:

- Prepared and submitted two grant applications for sidewalk and ADA improvement projects.
- Installed Flashing Yellow Permissive left turns at the intersection of Warren Ave/6th Street and Warren Ave/11th Street
- Pursued and were awarded funding for a variety of street improvement projects.
- Completed street lighting inventory.
- Installed five speed feedback signs
- Completed construction of the \$1.5M Highway Safety Improvement Projects: Phase 2.
- Completed sidewalk repair contract.
- Began construction of Kitsap Lake Elementary School Sidewalk and Safety Improvements Project.
- Began design of multiple roadway improvement projects.
- Began developing citywide traffic model.
- Started the SR 303 Corridor Study.

2020 Goals:

- Maintain current levels of service.
- Obtain grant funding for future transportation projects.
- Continue street marking projects.
- Design and construct all projects listed in the CIP.
- Continued emphasis on providing safe routes to school and ADA improvements.
- Complete traffic circulation model to better analyze and identify development impacts to the transportation system.
- Complete the SR 303 Corridor Study.
- Complete design for the Quincy Square on 4th Street project, and secure funding for construction of the project.

Fire Public Safety Capital

Capital Improvement Fund

Summary:

A capital improvement fund established to account for the purchase of fire apparatus and fire and life safety equipment and remodel of fire facilities.

gation bonds to fund the capital equipment and improvements and will levy annual excess property taxes to pay and retire the bonds within 11 years.

The City issued voter approved general obli-

Fire Public Safety Capital				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	33,488	33,383	5,000	0
Debt proceeds	0	0	0	0
Total revenue	33,488	33,383	5,000	0
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	8,515	105,041	0	0
Capital expenditures	1,790,803	1,185,540	981,531	103,773
Debt service	0	0	0	0
Transfers	0	0	0	10,542
Total Expenditures	1,799,318	1,290,581	981,531	114,315
Revenues over(under) expenditures	-1,765,830	-1,257,198	-976,531	-114,315
Beginning fund balance	4,103,843	2,338,013	1,080,815	114,315
Ending fund balance	\$2,338,013	\$1,080,815	\$104,284	\$0

2020 Budget Highlights:

- Complete the remodel of Fire Station #2 and #3, \$103,773
- Contribute funding to the One Percent For Arts Fund, \$10,542

2020 Capital Considerations:

- Complete the remodel of Fire Stations #2 and #3.

2019 Accomplishments:

- All bond projects and capital purchases have been completed with exception of the final phase in the remodel projects at Fire Stations #2 and #3.

2020 Goals:

- Complete the remodel projects and close out fund.

Affordable Housing Capital Fund

Capital Improvement Fund

Summary:

This capital improvement fund was created in 2018 to set aside funds for future affordable housing capital improvement projects as designated by Council. Revenues based on the anticipated sales tax received, or to be re-

ceived, from the construction of capital projects, which qualify for the City's Multi-Family Tax Exemption, will be transferred into this fund on an annual basis.

Affordable Housing Capital Improvement

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions				
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	0	0	101,104	100,000
Debt proceeds	0	0	0	0
Total revenue	0	0	101,104	100,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	0	100,000	100,000
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Expenditures	0	0	100,000	100,000
Revenues over(under) expenditures	0	0	1,104	0
Beginning fund balance	0	0	0	1,104
Ending fund balance	\$0	\$0	\$1,104	\$1,104

2020 Budget Highlights:

- Mayor Wheeler has proposed a \$100,000 General Fund transfer into the Affordable Housing Fund for 2020.
- The fund was established to receive sales tax revenue generated by projects Multifamily Tax Exemption (MFTE) project that receive building occupancy by the end of the year. There were no projects in 2019 that were MFTE and were complete by the year end.

2020 Capital Considerations:

- \$100,000 will be allocated to the City's Weatherization and Minor Home Repair Program.

2019 Accomplishments:

- The City conducted a RFP for an agency to administer the City's Weatherization and Minor Home Repair Program and Kitsap Community Resources was selected.
- \$100,000 was spent to make weatherization and minor home repairs to income-qualified individuals throughout the City.

2020 Goals:

- Continue to improve the City's affordable housing stock.



Enterprise Funds Overview

Introduction

Enterprise funds account for certain fee-based or rate-based business activities. The City has eight enterprise funds.

Water Utility

The Water Utility accounts for the operation and maintenance of the City's water supply and distribution system meeting state and federal water quantity and quality standards and provides for fire protection.

Water Capital

The Water Capital Fund accounts for capital improvements and major maintenance of the City's water distribution system.

Gold Mountain Golf Complex

This fund was established to provide for the two golf courses owned, operated and maintained by the City at its Gold Mountain Golf complex.

Wastewater Utility

The City's two wastewater treatment plants and its wastewater collection system protect the environment by providing for collection, treatment, and disposal services meeting federal and state discharge limits for flow, pollutant concentration and loading, and receiving water quality.

Wastewater Capital

The Wastewater Capital Fund provides for capital improvements and major maintenance of the wastewater collection system and treatment plants.

Stormwater Utility

The Stormwater utility provides a City-wide storm drainage maintenance program.

Stormwater Capital

The Stormwater Capital Fund provides a city-wide storm drainage capital improvement program.

Utility Debt Reserve

This fund was established to account for the reserve funds needed to meet debt reserve requirements for the three City Utilities.

Enterprise Funds Overview

Enterprise Funds Overview

Combined Staffing Levels

Division	Actual 2017	Actual 2018	Budget 2019	Budget 2020
PW&U Administration	12.00	13.00	13.00	14.00
Water Resources	12.19	12.39	12.50	13.50
Wastewater	21.00	21.00	21.00	21.00
Utilities Operations & Facilities	41.66	42.94	43.32	43.32
Forestry	3.68	3.68	3.68	4.68
Total PW&U Operations	90.53	93.01	93.50	96.50

Enterprise Funds Overview

Enterprise Funds

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$95,359	\$85,109	\$102,000	\$102,000
Licenses & permits	0	0	0	0
Intergovernmental	36,647	6,088	124,000	70,000
Charges for services	35,890,133	37,973,998	38,386,243	40,568,438
Fines & forfeits	82,967	-142,755	78,000	27,000
Other revenue	7,858,076	15,218,368	10,135,014	10,740,650
Debt proceeds	0	0	0	0
Total revenue	43,963,182	53,140,808	48,825,257	51,508,088
Expenditures				
Personnel	7,471,119	7,417,807	9,514,476	10,156,000
Supplies, services & taxes	20,557,613	22,119,734	22,614,410	24,235,744
Capital expenditures	10,249,859	6,811,776	16,577,026	15,191,514
Debt service	4,715,735	4,530,896	4,113,614	4,001,364
Transfers	2,466,801	7,741,099	6,025,754	4,545,000
Total expenditures	45,461,127	48,621,312	58,845,280	58,129,622
Revenue over(under) expenditures	-1,497,945	4,519,496	-10,020,023	-6,621,534
Beginning fund balance	31,252,919	29,754,974	28,524,138	22,982,581
Ending fund balance	\$29,754,974	\$34,274,470	\$18,504,115	\$16,361,047
Fund totals - Expenditures only				
Water Utility	12,734,892	14,626,242	16,891,850	15,962,160
Water Capital	7,187,580	3,038,201	4,526,279	6,588,166
Gold Mountain Golf Course	4,193,082	4,556,977	4,448,497	4,644,749
Wastewater Utility	13,578,183	17,249,399	16,587,953	16,898,124
Wastewater Capital	2,139,005	4,599,157	8,855,000	4,023,200
Stormwater Utility	3,361,105	4,205,411	4,339,954	4,574,075
Stormwater Capital	2,243,279	255,194	3,195,747	5,439,148
Utility Debt Reserve	24,001	90,731	0	0
Total Enterprise Funds	\$45,461,127	\$48,621,312	\$58,845,280	\$58,129,622

Water Utility

Enterprise Fund

Summary:

The City's Water Utility provides safe drinking water to a population of approximately 56,000 people and the Puget Sound Naval Shipyard. The Utility provides all activities associated with the operation and maintenance of the water system, which includes managing water supplies and treatment, meter reading and billing, processing utility service requests, development reviewing, permitting,

responding to repairs and emergency break-downs, inspecting facilities, monitoring, providing public outreach and conservation, maintenance management, managing the watershed and forestry activities, biosolids program operations and management, and providing other labor, material, equipment, and overhead costs.

Water Utility

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	13,294,075	14,100,551	13,910,775	14,885,857
Fines & forfeits	55,985	-157,259	50,000	20,000
Other revenue	263,460	1,061,627	543,000	545,000
Debt proceeds	0	0	0	0
Total revenue	13,613,520	15,004,919	14,503,775	15,450,857
Expenditures				
Personnel	4,007,428	3,802,368	4,598,700	4,857,877
Supplies, services & taxes	6,569,234	7,037,037	7,783,663	7,941,804
Capital expenditures	0	0	0	0
Debt service	1,282,330	1,163,571	965,121	912,479
Transfers	875,900	2,623,266	3,544,366	2,250,000
Total expenditures	12,734,892	14,626,242	16,891,850	15,962,160
Revenue over(under) expenditures	878,628	378,677	-2,388,075	-511,303
Beginning fund balance	1,717,261	2,595,889	3,989,773	2,072,144
Ending fund balance	\$2,595,889	\$2,974,566	\$1,601,698	\$1,560,841

2020 Budget Highlights:

- Water System Plan Update completion
- Risk and Resiliency Assessment as required by 2018 America’s Water Infrastructure Act
- Manganese Assessment and Management Strategies Study to quantify potential utility impacts from manganese and develop management strategies
- Anderson Creek dam removal and stream restoration and enhancement
- Kitsap Lake Management Plan development and implementation

2020 Capital Considerations:

- Capital Projects for Water Resources are budgeted in the Water Capital Projects Fund

2019 Accomplishments:

- Zero lost time accidents
- Complied with all drinking water treatment, monitoring, reporting, and dam safety requirements and stormwater discharge permit requirements
- Successfully completed annual watershed inspection and 3-year main system sanitary survey
- Made significant progress on water system plan update to include wellhead protection area update
- Submitted Lead and Cooper Rule Optimization Study and Recommendation
- Completed tree-removal and replanting at Reservoir 4
- Completed vulnerability assessment of critical water source and treatment facilities
- Funded UW Research *Forest Health Assessment and Forest Management Practices Recommendations* in Union River Watershed
- Designed installation of domestic generator at Booster Station 10
- Designed and obtained Department of Health approval for addition of hypochlorite treatment to Well 19
- Wells 2A and 7 redevelopment
- Completed exterior cleaning of 6 reservoirs

2020 Goals:

- Zero lost time accidents
- Comply with all drinking water treatment, monitoring, reporting, and dam safety requirements
- Comply with all stormwater discharge permit requirements
- Complete all projects highlighted here and on the 2020 Water Utility and Stormwater Utility Capital Improvement Plans

2020 Budget Highlights:

- Maintain 269 miles of distribution mains, 30 miles of transmission mains, over 7,055 valves, 1820 fire hydrants and nearly 20,000 customer accounts.
- Perform locates in support of the one-call utility locate program.
- Maintain the cross-connection control program
- Perform customer response (First Response/ Bremerton1) program.
- Read meters, provide door notices and deactivate services as required.
- Tap and set meters.

2020 Capital Considerations:

- Perform as much budgeted capital improvements that time allows.
- Perform all development taps which appears to be over 500 in 2020.

2019 Accomplishments:

- Replaced budgeted amount of residential and commercial meters.
- Performed fire hydrant cycling and repairs on our 2055 fire hydrants.
- Cycled less than 1/3 of our 7055 transmission and distribution valve.
- Replaced 300 feet of sub-standard water main on Henry Ave south of 15th Street.
- Flushed East Bremerton water mains and pigged transmission main from Gorst to Price road. (440 Zone)
- Performed 285 domestic service taps for new homes.
- Replaced 700' of sub standard water main on 9th Street from High to Veneta

2020 Goals:

- Start monthly billing which will be very challenging because the size of our water system.
- Continue to replace aging large water meters and testing of 1.5" and above models.
- Continue replacing residential meters (1200 per year)
- Finish replacing MXU's with smart point should we install Flexnet to read our meters.

2020 Budget Highlights:

- Timber Harvests
- Biosolids management, application, and environmental monitoring
- Stand Improvement and Plantation Maintenance
- Forest Road Timber Harvest Management
- Maintenance per Washington State Forest Practice regulations
- Reforestation
- Watershed security/surveillance
- Minor Forest Products - revenue

2020 Capital Considerations:

- Forestry road maintenance and abandonment are budgeted in the Water Capital Improvement Fund.

2019 Accomplishments:

- No lost-time accidents
- Pending receipt of approximately \$800K from sustainable timber harvest program by year-end
- Completed maintenance and culvert installations on forest roads per state mandated Road Maintenance and Abandonment Plan (RMAP) schedule
- Arranged for seedling procurement for required future reforestation needs
- Utilized 100% of biosolids generated by Bremer-ton's Wastewater Treatment Plant on permitted forest sites per federal, state and local regulations
- Complete development of additional biosolids application areas

2020 Goals:

- No lost-time accidents
- Generate \$600K from sustainable timber harvest program
- Plan and implement intermediate harvests for forest health and revenue
- Continue forest road maintenance and improvement per State Department of Natural Resources schedule
- Continue program for 100% beneficial utilization of biosolids on permitted forest lands
- Complete Forestry Management Analysis
- Continue with the reclamation of Port Orchard Sand & Gravel Pit back into forest lands for future biosolids applications

Water Capital

Enterprise Fund

Summary:

The Water Capital fund provides for the replacement and construction to improve the City's water distribution system. Previously, capital improvement was accounted for in the

Water Utility fund. The fund provides for the planning, engineering, labor, material, equipment, and overhead costs related to construction.

Water Capital				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	3,346,647	4,366,986	4,484,966	3,310,600
Debt proceeds	0	0	0	0
Total revenue	3,346,647	4,366,986	4,484,966	3,310,600
Expenditures				
Personnel	29,102	37,966	0	0
Supplies, services & taxes	930,299	708,853	0	240,000
Capital expenditures	6,228,179	2,291,382	4,526,279	6,348,166
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	7,187,580	3,038,201	4,526,279	6,588,166
Revenue over(under) expenditures	-3,840,933	1,328,785	-41,313	-3,277,566
Beginning fund balance	7,812,366	3,971,433	5,413,252	7,990,179
Ending fund balance	\$3,971,433	\$5,300,218	\$5,371,939	\$4,712,613

2020 Budget Highlights:

- Complete design of Marine Drive Water main project. \$300k design, \$1.4M construction.
- Complete 6th Street Phase II water main replacement. \$600k
- Design and construct miscellaneous distribution main improvements. \$400k
- Design PRV at 16th and Perry. \$125K
- Design Gold Mountain golf Course TM \$200K Design, \$1M construction.
- Construct PS14 Relocation \$300K design, \$1.3M construction.
- Anderson Creek Dam Removal \$600K
- Anderson Creek—Environmental Restoration \$200K
- Reservoir 8 Exterior Coating, \$750K
- Ongoing minor capital upgrades to pump stations, reservoirs, and treatment facilities.
- Continue Meter Replacement Program.
- Forestry road maintenance and abandonment.
- Water System Plan Update
- Risk and Resiliency Assessment, \$150K

2020 Capital Considerations:

- All capital work is funded by a combination of rates and revenue bonds.

2019 Accomplishments:

- Completed exterior cleaning of six steel reservoirs.
- Started design of PS14 Relocation Project
- Designed four Water Distribution Main Improvements projects.
- Coordination of Well 1R developer installed improvements in the W580 Zone.
- Supported Water System Plan Update and CIP list preparation.
- Coordination of ILA with the City of Port Orchard for the purchase of improvements in the W580 Zone.
- Well 19 Hypochlorite project. In-house design and construction.
- Predesign survey and Navy RR easement coordination for Gold Mountain Golf Course Irrigation TM
- Purchase of 3 acres north of Oyster Bay PW Facility
- Completed Well 2R and Well 7 Rehabilitation
- Completed design for Booster Station 10 Emergency Generator

2020 Goals:

- Reservoir 8 Exterior Coating Replacement
- Complete Marine Drive Water Main Design
- Complete Gold Mountain Golf Course TM Design
- Construct PS14
- Remove Anderson Creek Dams
- Implement Well 1R improvements.
- Complete Water System Plan Update
- Implement Asset Management approach to prioritizing capital improvement projects.

Gold Mountain Golf

Enterprise Fund

Summary:

The Gold Mountain Golf Complex is a full service facility with two 18 hole championship courses (the Cascade Course and the Olympic Course), four practice putting greens, two bunker practice areas, a 100 yard wide natural grass practice tee/driving range, a private covered teaching studio, pro-shop, and restaurant and banquet facilities to accommodate nearly 400 people.

Gold Mountain Golf Course

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	4,290,294	4,598,053	4,429,730	4,760,031
Fines & forfeits	0	0	0	0
Other revenue	33,146	24,260	16,500	16,950
Debt proceeds	0	0	0	0
Total revenue	4,323,440	4,622,313	4,446,230	4,776,981
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	3,702,256	4,055,671	4,012,267	4,210,079
Capital expenditures	0	0	0	0
Debt service	490,826	501,306	436,230	434,670
Transfers	0	0	0	0
Total expenditures	4,193,082	4,556,977	4,448,497	4,644,749
Revenue over(under) expenditures	130,358	65,336	-2,267	132,232
Beginning fund balance	12,339	142,697	285,095	422,800
Ending fund balance	\$142,697	\$208,033	\$282,828	\$555,032

2020 Budget Highlights:

- Projected revenue increase of \$266K over 2019
- Continued increase in wedding and banquet revenues
- Effectively manage minimum wage increase impact to expense budget
- Major maintenance items are as follows:
 - Greens maintenance equipment \$50K
 - Clubhouse carpet replacement \$35K
 - Restaurant table & chair upgrade \$25K
 - Restaurant and kitchen equipment upgrade \$30K

2020 Capital Considerations:

- There are no capital considerations budgeted in 2020.

2019 Accomplishments:

- Installed and implemented a new Point of Sale System for food and beverage
- Hired new Greens Superintendent
- Increased revenue over 2018 despite extended 41 day closure due to snow
- Entered into lease for new 120 carts fleet, new beverage and marshal carts
- Completed installation of fiber optic cable to provide improved internet access and stability
- Completed Cascade course cart path repair
- Purchase of maintenance equipment
- Solicited RFP for Golf Management Agreement
- Entered into new Golf Management Agreement following City Council approval

2020 Goals:

- Continued growth of customer database and use to drive rounds of play and fill available tee times
- Expand implementation of food and beverage point of sale to all areas
- Continue growth of wedding and special event customers through creation of seasonal packages, open houses for potential customers and attending shows
- Earn 96% or better on guest experience scores
- Continue capital investment to address deferred maintenance and facility needs and continue improvement in quality of play and facilities
- Meet or exceed total revenue projection of \$4.7M

Wastewater Utility

Enterprise Fund

Summary:

The Bremerton Wastewater Utility serves a population of approximately 39,000 people and the Puget Sound Naval Shipyard. The Utility provides all activities associated with the operation and maintenance of the wastewater system, which includes management, billing, meter reading, processing utility

service requests, development reviews, facilities inspections, responding to repairs and emergency breakdowns, permit fees, supplies and testing, maintenance management and all other labor, material, equipment and overhead costs associated with the operation and maintenance of this system.

Wastewater Utility

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$95,359	\$85,109	\$102,000	\$102,000
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	14,879,928	15,544,747	15,915,450	16,432,038
Fines & forfeits	17,636	17,079	18,000	0
Other revenue	1,199,607	1,852,854	47,000	3,000
Debt proceeds	0	0	0	0
Total revenue	16,192,530	17,499,789	16,082,450	16,537,038
Expenditures				
Personnel	2,044,611	2,583,830	3,448,000	3,621,605
Supplies, services & taxes	7,276,773	8,175,185	8,535,526	8,660,309
Capital expenditures	0	0	0	0
Debt service	2,794,799	2,724,813	2,557,688	2,501,210
Transfers	1,462,000	3,765,571	2,046,739	2,115,000
Total expenditures	13,578,183	17,249,399	16,587,953	16,898,124
Revenue over(under) expenditures	2,614,347	250,390	-505,503	-361,086
Beginning fund balance	4,063,263	6,677,610	2,250,449	1,880,781
Ending fund balance	\$6,677,610	\$6,928,000	\$1,744,946	\$1,519,695

2020 Budget Highlights:

Bremerton's Wastewater Utility operates and maintains the West & East Treatment Plants, 40 sewage pump stations and the 194 grinder pump stations located throughout the City. Items budgeted for 2020 accomplishment:

- Continue to upgrade our public outreach efforts
- Continue with the NPDES Permit required sediment sampling, of the Westside WWTP outfall
- Complete the NPDES permit timeline requirements for 2020
- Continue the SCADA upgrades to the WWTP's and Pump Stations
- System operation, routine preventive maintenance, and routine repair
- Achieve 100% compliance with the NPDES Discharge Permit

2020 Capital Considerations:

- Annual repair and replacement of Westside WWTP critical components & 39 pump stations.
- Preliminary non-destructive testing (NDT) of both anaerobic digester domes at the Westside WWTP
- ESTP UV disinfection system upgrade
- Continuing Wastewater Telemetry System (SCADA) upgrades, from copper wire technology to DSL
- Odor control upgrades at OCS (odor control stations) #1 & 3
- Installation of two in-line grinders for the raw sludge pumps
- Installation of two electric actuators for the two secondary splitter box sluice gates at the Westside WWTP
- Installation of a new Hybrid Blower, replacing aeration blower #1 grit chain for the west grit chamber at the Westside WWTP
- Recoat aluminum covers and walkway superstructures on primary clarifiers #1 & 2
- Site work and paving of the access road and the gate removal from the old headworks at the Westside WWTP

2019 Accomplishments:

- No lost time accidents
- Awarded the Outstanding Treatment Plant Award for 2018 from DOE
- On schedule to complete the energy efficiency upgrades and rehab at pump station CE-1. This upgrade included two (2) new large pumps and VFDs, the rehabilitation of the station wetwell, installation of a new discharge header and associated valves
- Completed the rehabilitation of the grit chain and buckets in the east grit chamber
- Completed the upgrades to the Centrisys centrifuge PLC, controls & operating system
- Completed the rehabilitation and complete overhaul of the Centrisys centrifuge

2020 Goals:

- Meet all listed goals and objective, and with no lost time accidents
- Repair and replace critical components at the Westside WWTP and 40 sewage pump stations
- Operate & maintain the West & East Treatment Plants & 39 sewage pump stations and over 194 private grinder pump stations within budget requirements
- Attain the Department of Ecology Outstanding Treatment Plant Award FY 2019
- Meet all of the NPDES Discharge Requirements for the Westside & Eastside Wastewater Treatment Facilities
- Complete the NPDES permit timeline requirements for 2020

2020 Budget Highlights:

- Maintain 269 miles of distribution mains, 30 miles of transmission mains, over 7,055 valves, 1820 fire hydrants and nearly 20,000 customer accounts.
- Perform locates in support of the one-call utility locate program.
- Maintain the cross-connection control program
- Perform customer response (First Response/ Bremerton1) program.
- Read meters, provide door notices and deactivate services as required.
- Tap and set meters.

2020 Capital Considerations:

- Perform as much budgeted capital improvements that time allows.
- Perform all development taps which appears to be over 500 in 2020.

2019 Accomplishments:

- Replaced budgeted amount of residential and commercial meters.
- Performed fire hydrant cycling and repairs on our 2055 fire hydrants.
- Cycled less than 1/3 of our 7055 transmission and distribution valve.
- Replaced 300 feet of sub-standard water main on Henry Ave south of 15th Street.
- Flushed East Bremerton water mains and pigged transmission main from Gorst to Price road. (440 Zone)
- Performed 285 domestic service taps for new homes.
- Replaced 700' of sub standard water main on 9th Street from High to Veneta

2020 Goals:

- Start monthly billing which will be very challenging because the size of our water system.
- Continue to replace aging large water meters and testing of 1.5" and above models.
- Continue replacing residential meters (1200 per year)
- Finish replacing MXU's with smart point should we install Flexnet to read our meters.

Wastewater Capital

Enterprise Fund

Summary:

The Wastewater Capital fund provides for the replacement and construction to improve the City's wastewater collection system and treatment plants. Previously, capital improvement was accounted for in the Wastewater Utility

Fund. The fund provides for the planning, engineering, labor, material, equipment, and overhead costs related to construction.

Wastewater Capital				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	1,844,267	4,455,379	2,917,339	3,040,600
Debt proceeds	0	0	0	0
Total revenue	1,844,267	4,455,379	2,917,339	3,040,600
Expenditures				
Personnel	4,580	7,395	0	0
Supplies, services & taxes	213,823	224,996	0	525,000
Capital expenditures	1,920,602	4,366,766	8,855,000	3,498,200
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	2,139,005	4,599,157	8,855,000	4,023,200
Revenue over(under) expenditures	-294,738	-143,778	-5,937,661	-982,600
Beginning fund balance	10,797,311	10,502,573	10,358,795	4,149,395
Ending fund balance	\$10,502,573	\$10,358,795	\$4,421,134	\$3,166,795

2020 Budget Highlights:

- Design and construct Cure-In-Place Pipe (CIPP) project. \$700K
- Design the Decommission Beach Sewer in Manette OF4 to EB2. \$300K design, \$2M construction.
- Beach mitigation per DNR agreement. \$200K.
- Design Oyster Bay Beach Sewer Project (OB2 to OB1). \$400k design, \$3.4M construction.
- Complete Crosstown Pipeline Redundancy Study. \$50K.
- Coordination with Mason County for design of PSIC sewer improvements.
- Complete Navy salinity impact study.
- On-going minor capital upgrades to the collection system, pump stations, and treatment plants as identified in the CIP.
- Performed transient analysis of Gorst Sewer

2020 Capital Considerations:

- All capital expenditures are funded through a combination of rates, loans, and revenue bonds.

2019 Accomplishments:

- Completed PS CE-1 upgrade.
- Completed CW4 Upgrades project.
- Completed PS CE4 FM relocation.
- Completed emergency FM repair in Gorst at SB1.
- Completed Eastside Treatment Plant Outfall project.
- Started design of Oyster Bay Beach Sewer Project.
- Completed construction of WWTP Interceptor Upgrades Project.

2020 Goals:

- CIPP project delivery.
- Complete design of Oyster Bay Beach Sewer project.
- Complete Crosstown Pipeline Redundancy Study.
- Complete design of the Decommission Beach Sewer in Manette OF4 to EB2 project.
- Finalize PSIC sewer improvements planning with Mason County.
- Complete Navy salinity impact study.
- Negotiate and execute long term agreement with DNR for mitigation in lieu of beach main removal.
- Implement Asset Management approach to prioritizing capital improvement projects.

Stormwater Utility

Enterprise Fund

Summary:

The Stormwater Utility serves a population of approximately 41,500 residents. The Utility supports the Wastewater Utility in the CSO Control Program and completes all activities associated with the operation and maintenance of the stormwater system, including

management, billing, development reviews, facilities inspections, public education and involvement, maintenance management, and overhead costs.

Stormwater Utility				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	6,088	23,000	70,000
Charges for services	3,425,836	3,730,647	4,130,288	4,490,512
Fines & forfeits	9,346	-2,575	10,000	7,000
Other revenue	859,212	1,367,647	10,500	4,000
Debt proceeds	0	0	0	0
Total revenue	4,294,394	5,101,807	4,173,788	4,571,512
Expenditures				
Personnel	1,385,398	986,248	1,467,776	1,676,518
Supplies, services & taxes	1,723,027	1,843,093	2,282,954	2,564,552
Capital expenditures	0	0	0	0
Debt service	147,780	141,206	154,575	153,005
Transfers	104,900	1,234,864	434,649	180,000
Total expenditures	3,361,105	4,205,411	4,339,954	4,574,075
Revenue over(under) expenditures	933,289	896,396	-166,166	-2,563
Beginning fund balance	1,083,202	2,016,491	634,803	521,002
Ending fund balance	\$2,016,491	\$2,912,887	\$468,637	\$518,439

2020 Budget Highlights:

- Addition of one new FTE to support new and existing stormwater discharge permit requirements and support program goals and objectives
- Develop watershed plans for urban stormwater drainage basins and modeling/mapping the stormwater system to meet new permit requirements
- Assist Kitsap Lake property owners with formation of a Lake Management District to improve water quality
- Program support from Ecology's capacity grant
- Expand the Rain Garden Program city-wide
- Asset management
- Continued stormwater infrastructure maintenance, replacement, and improvement
- Utilize new technology in stormwater piping repairs.
- Train Staff in maintenance procedures for various new stormwater pre-treatment devices.

2020 Capital Considerations:

- Support upcoming projects through video and locating.

2019 Accomplishments:

- Improved programs to comply with stormwater discharge permit requirements
- Developed Stormwater Management Plan and submitted annual report
- Secured up to \$2 million in grants through Ecology's Stormwater Financial Assistance Program
- Purchased compact vacuum sweeper to clean sidewalks, commons areas and parking lots
- Initiated Kitsap Lake Management Plan update and implementation
- Installed temporary weirs in Gorst Creek to mitigate the fish barrier
- Coordinated two Sinclair Inlet Cleanup events with over 60 volunteers
- Represented regional cities on the Puget Sound Partnership's Salmon Recovery Council
- Maintained over 50 pet waste bag dispenser with more than 170,000 bags used
- Initiated 2019-21 Rain Garden Program
- Developed permitting and guidance program for charity carwashes
- Completed habitat assessment for McDougal & Anderson Creeks and a preliminary report for removal of Anderson Creek dams

2020 Goals:

- Continue to effectively manage surface and stormwater resources
- Improve Staff knowledge related to surface and stormwater protection
- Maintain compliance with stormwater discharge permit and other regulatory requirements
- Protect all property and streets from runoff damage
- Provide pollution prevention guidance and actions to staff and public
- Improve public education and outreach
- Complete annual maintenance
- Support Capital Projects
- Continue to pursue proficiency in maintenance of stormwater treatment devices.
- Increase staff knowledge in Erosion Control BMP's.
- Eliminate potential flooding problems.
- Maintain excellent safety record.

Stormwater Capital

Enterprise Fund

Summary:

The Stormwater Capital fund provides for the replacement and construction to improve the City's stormwater system. Previously, capital improvement was accounted for in the Storm-

water Utility fund. The fund provides for the planning, engineering, labor, material, equipment, and overhead costs related to construction.

Stormwater Capital				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	36,647	0	101,000	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	301,577	2,062,811	2,101,209	3,798,500
Debt proceeds	0	0	0	0
Total revenue	338,224	2,062,811	2,202,209	3,798,500
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	142,201	74,899	0	94,000
Capital expenditures	2,101,078	153,628	3,195,747	5,345,148
Debt service	0	0	0	0
Transfers	0	26,667	0	0
Total expenditures	2,243,279	255,194	3,195,747	5,439,148
Revenue over(under) expenditures	-1,905,055	1,807,617	-993,538	-1,640,648
Beginning fund balance	4,039,614	2,134,559	3,942,176	4,268,985
Ending fund balance	\$2,134,559	\$3,942,176	\$2,948,638	\$2,628,337

2020 Budget Highlights:

- Implements components of the Kitsap Lake Management Plan
- Implements Sinclair and Dyes Inlets cleanup program (TMDL) actions to improve Ostrich Bay Creek and Ostrich Bay
- Implements safe route to school for Kitsap Lake Elementary
- Continues on-going minor capital upgrades to the collection system, including ditches and culverts
- Continues annual storm drain replacement/CIPP program

2020 Capital Considerations:

NOTE: All capital expenditures are funded through a combination of rates, PWTF loans, grants, and revenue bonds.

- Ostrich Creek Stormwater Treatment Retrofit Construction, Ecology grant , \$1.7 M
- Ostrich Creek Culvert Improvement, \$2.2M
- Kitsap Lake Elementary (Safe Routes to School, stormwater system), \$684K
- Schley Canyon CIPP, \$250K
- Kitsap Lake Stormwater Outfall Treatment design, Ecology grant, \$200K
- Northlake Way Fish Passage feasibility and preliminary design, SRFB grant, \$101K
- Stormwater Outfall Dive Inspection/Assessment, \$50K
- Kitsap Lake Algae Control Planning, \$50K
- Perry Ave Reconstruction, \$32K
- Inflow and Infiltration (Rain Gardens), \$30K
- 19th and Bloomington Flood Control, \$25K
- Kitsap Lake Management Plan (aquatic vegetation and phosphorus control), \$20K

2019 Accomplishments:

- Initiated E 11th Street stormwater treatment retrofit design with Perry Ave street redevelopment
- Completed Ostrich Creek Stormwater Treatment Retrofit design
- Completed mitigation required for East Park Outfall beach armoring at Lions Field
- Completed construction of Marine Dr and Kitsap Way stormwater treatment retrofit
- Start design for Pine Rd stormwater basin, and Eagle and Dibb flooding control project design
- Started design for Ostrich Creek culvert replacement designs at Price Rd, Kitsap Way, and Brentwood

2020 Goals:

- Complete construction of the Ostrich Creek Culvert Replacements project.
- Complete design and permitting for the Pine Road Sub Basin Stormwater Improvements project.

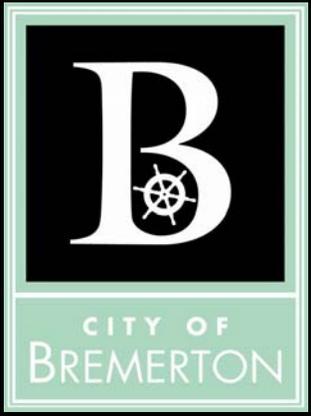
Utility Debt Reserve

Enterprise Fund

Summary:

The Utility Debt Reserve Fund accumulates and holds reserves equal to the average annual debt service on loans obtained by the utilities through the State's Centennial Clean Water Fund (CCWF) and Water Pollution Control Revolving Fund (WPCRF) loan programs, as well as for the outstanding revenue bonds issued by the combined utility system.

Utility Debt Reserve				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	10,160	26,804	14,500	22,000
Debt proceeds	0	0	0	0
Total revenue	10,160	26,804	14,500	22,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	24,001	90,731	0	0
Total expenditures	24,001	90,731	0	0
Revenue over(under) expenditures	-13,841	-63,927	14,500	22,000
Beginning fund balance	1,727,563	1,713,722	1,649,795	1,677,295
Ending fund balance	\$1,713,722	\$1,649,795	\$1,664,295	\$1,699,295



Internal Service Funds Overview

Introduction

Internal service funds are used by governments to account for goods and services provided by one City department for another. Revenues are provided for these support functions from fees which are charged on a cost basis to the departments receiving the services or goods. The budget includes six internal service funds:

Risk Management

This fund provides for the administration and maintenance of City risk management functions including the maintenance of reserve funds to provide the City with adequate protection to manage fluctuations in insurance premiums and claims.

Employment Security

This fund is used for the purpose of accumulating funds based on a percentage of wages to pay for the unemployment of qualified terminated City employees through the Employment Security Department.

Accumulated Leave Liability

This fund is used for the purpose of accumulating funds based on a percentage of wages to payout accrued vacation when an employee leaves City employment.

Equipment Rental Reserve—Operations and Maintenance

This fund was established in 2009 to track expenditures and interfund payments related to maintenance and service of the City's fleet of vehicles and large equipment.

Equipment Rental Reserve—Equipment Reserve

This fund is used for the purpose of accumulating funds to replace vehicles and equipment at the end of their useful lives. Revenues are generated through user fees paid by departments utilizing fleet services.

Information Technology

This fund provides for support functions to the City's network and technology systems and the maintenance and replacement of hardware and software components.

Internal Service Funds Overview

Internal Service Funds

	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	2.00	2.00	2.00	2.00
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	2,850,045	3,260,106	3,544,236	3,556,545
Fines & forfeits	0	0	0	0
Other revenue	3,505,055	5,010,723	4,114,886	4,793,605
Debt Proceeds	0	0	0	0
Total revenue	6,355,100	8,270,829	7,659,122	8,350,150
Expenditures				
Personnel	2,362,360	2,125,612	2,227,200	2,428,800
Supplies, services & taxes	3,407,040	2,767,635	3,726,625	3,582,337
Capital expenditures	1,347,900	1,763,168	1,910,708	1,902,780
Debt service	0	0	0	0
Transfers	0	250,000	0	0
Total expenditures	7,117,300	6,906,415	7,864,533	7,913,917
Fund totals - Expenditures only				
Risk Management	2,304,473	1,265,538	1,888,491	1,934,362
Employment Security	44,396	259,753	40,000	75,000
Accumulated Leave Liability	490,782	503,344	400,000	450,000
ER&R Maintenance	1,779,751	1,754,273	1,895,947	1,812,920
ER&R Reserves	1,383,074	1,767,135	1,913,469	1,887,780
Information Technology	1,114,824	1,356,372	1,726,626	1,753,855
Total Internal Service Funds	7,117,300	6,906,415	7,864,533	7,913,917
Revenue over(under) expenditure	-762,200	1,364,414	-205,411	436,233
Beginning fund balance	7,766,956	7,004,756	8,120,594	7,956,711
Ending fund balance	\$7,004,756	\$8,369,170	\$7,915,183	\$8,392,944

Risk Management

Internal Service Fund

Summary:

The Risk Management Fund was established to consolidate the financial recording and administrative tracking of all property and casualty insurance activities in one cost center with joint costs to be shared by all funds as appropriate. Funds are provided for self-

insured claims investigation and payment, litigation costs, insurance specification preparation, excess insurance premiums, risk identification and loss control, safety education, and workers compensation.

Risk Management				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	2,043,544	2,147,755	1,847,336	1,844,362
Debt Proceeds	0	0	0	0
Total revenue	2,043,544	2,147,755	1,847,336	1,844,362
Expenditures				
Personnel	853,641	425,168	340,000	390,000
Supplies, services & taxes	1,450,832	840,370	1,548,491	1,544,362
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	2,304,473	1,265,538	1,888,491	1,934,362
Revenue over(under) expenditure	-260,929	882,217	-41,155	-90,000
Beginning fund balance	1,994,343	1,733,414	2,731,265	2,572,551
Ending fund balance	\$1,733,414	\$2,615,631	\$2,690,110	\$2,482,551

2020 Budget Highlights:

- Identify and project liability loss exposures and hazardous working conditions and recommend effective prevention, mitigation and financing techniques.
- Negotiate, procure and administer the City’s property, liability, pollution, aviation, marine, cyber, workers’ compensation and surety insurance and self-insurance programs.
- Investigate, evaluate and resolve self-insured liability claims filed against the City.
- Assure compliance with State’s industrial insurance laws by providing mandatory workers’ compensation benefits in a cost effective way.
- Present, negotiate and resolve City claims and secure recovery from others for damage to City property.

2020 Capital Considerations:

- The Risk Management Fund has does not have capital funds budgeted for 2020.

2019 Accomplishments:

- Met established goal of maintaining a reserve balance at least equal to the projected fund liability.
- Obtained favorable insurance renewal rates.
- Through September 2019, resolved 33 liability claims.
- Through September 2019, recovered \$43,631.36 from third parties related to City property damage.
- Provided oversight to the City’s Safety and Health Committee.
- Provided workers’ compensation training to police.
- Provided training related to OSHA investigations to Public Works & Utilities.

2020 Goals:

- Continue to maintain a reserve balance at least equal to the projected fund liability.
- Obtain favorable renewal rates for the City’s property, liability, pollution, aviation, marine, cyber, workers’ compensation and surety insurance.
- Continue to maintain lower workers’ compensation assessments with the City’s self- insured program.
- Improve collection process on claims for damages.
- Continue to provide risk management training and advice to City employees.

Employment Security

Internal Service Fund

Summary:

The Employment Security Fund was created in 2011 by Ordinance 5153. The City is a reimbursable employer with the Washington State Employment Security Department (ESD). Unemployment benefits paid to a terminated City employee is reimbursed by the City to ESD. Previously, the expense was

charged to the department the employee last worked. By creating a separate fund each department contributes based on wages paid. This in effect spreads the expenditure over time between all departments an employee worked during his/her tenure. It also allows for accuracy in budgeting expenditures.

Employment Security				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	16,859	22,129	4,000	4,000
Debt Proceeds	0	0	0	0
Total revenue	16,859	22,129	4,000	4,000
Expenditures				
Personnel	44,396	9,753	40,000	75,000
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	250,000	0	0
Total expenditures	44,396	259,753	40,000	75,000
Revenue over(under) expenditure	-27,537	-237,624	-36,000	-71,000
Beginning fund balance	582,671	555,134	317,510	237,010
Ending fund balance	\$555,134	\$317,510	\$281,510	\$166,010

Accumulated Leave Liability

Internal Service Fund

Summary:

The Accumulated Leave Liability Fund was created in 2011 by Ordinance 5153. Previously, vacation accrued paid out at termination was expended in the department the employee last worked. By creating a separate fund each department contributes based on wages paid and it spreads the expenditure over time between all departments an employee worked during his/her tenure. This also allows for accuracy in budgeting expenditures.

Accumulated Leave Liability				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	229,632	664,324	543,000	582,500
Debt Proceeds	0	0	0	0
Total revenue	229,632	664,324	543,000	582,500
Expenditures				
Personnel	490,782	503,344	400,000	450,000
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	490,782	503,344	400,000	450,000
Revenue over(under) expenditure	-261,150	160,980	143,000	132,500
Beginning fund balance	263,217	2,067	163,047	190,547
Ending fund balance	\$2,067	\$163,047	\$306,047	\$323,047

Equipment Rental & Reserve—Maintenance

Internal Service Fund

Summary:

The Equipment Rental & Reserve Fund is an internal service fund which finances the fueling and repair of City vehicles and equipment. Revenues are generated through user fees paid by departments utilizing fleet services. This

fund manages the operation and maintenance of City vehicles and equipment including fire trucks, police cars, backhoes, road graders and other equipment.

ER&R Maintenance				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	1.00	1.00	1.00	1.00
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,643,433	1,778,886	1,868,227	1,800,119
Fines & forfeits	0	0	0	0
Other revenue	2,590	2,981	3,000	2,800
Debt Proceeds	0	0	0	0
Total revenue	1,646,023	1,781,867	1,871,227	1,802,919
Expenditures				
Personnel	429,381	470,578	543,900	567,100
Supplies, services & taxes	1,350,370	1,283,695	1,352,047	1,230,820
Capital expenditures	0	0	0	15,000
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	1,779,751	1,754,273	1,895,947	1,812,920
Revenue over(under) expenditure	-133,728	27,594	-24,720	-10,001
Beginning fund balance	443,853	310,125	78,894	81,594
Ending fund balance	\$310,125	\$337,719	\$54,174	\$71,593

2020 Budget Highlights:

- Training for Technician EVT certifications—WA State Fire Mechanics Academy, Rosenbauer factory training.

2020 Capital Considerations:

- Purchase new A/C refrigerant recycle machine—due to R1234YF refrigerant in new vehicles that are coming out of warranty.

2019 Accomplishments:

- Implemented new fleet software—Assetworks, currently have 477 completed work orders (June 24-September).
- Performed 9 in-house patrol vehicle upfits to include on K-9 vehicle, average savings of \$2,500 per car.
- Performed 1 Fire Department Training Officer vehicle upfit.
- Performed 412 A and C services as of September 24, 2019.
- Upgraded Cummins Engine diagnostic software to dealer level capabilities.
- Transitioned all manual work orders to electronic processing by replacing and upgrading technician work station laptops.
- Performed upfit of Parks Department plant watering truck and met April deadline.
- Purchased new snow plow for Facilities truck enabling them to clear parking lots. Delivery anticipated end of October 2019.
- Purchase of replacement police patrol vehicle, which was totaled. Delivery anticipated end of October 2019.

2020 Goals:

- Continue implementation of new software and work on more accurate inventory controls.
- Work towards increasing our proactive maintenance program in order to provide safe and reliance equipment for our customer departments.

Equipment Rental & Reserve—Reserves

Internal Service Fund

Summary:

This division manages the replacement of City vehicles and equipment including fire support vehicles and ambulances, police cars, backhoes, road graders and other equipment.

ERR is responsible for asset replacement planning and financing. Replacement funds are accumulated through rental fees paid by the user.

ER&R - Reserves				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	1,210,366	2,166,383	1,464,550	2,154,943
Debt Proceeds	0	0	0	0
Total revenue	1,210,366	2,166,383	1,464,550	2,154,943
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	35,174	3,967	2,761	0
Capital expenditures	1,347,900	1,763,168	1,910,708	1,887,780
Debt service	0	0	0	0
Transfers & Other	0	0	0	0
Total expenditures	1,383,074	1,767,135	1,913,469	1,887,780
Revenue over(under) expenditure	-172,708	399,248	-448,919	267,163
Beginning fund balance	4,085,818	3,913,110	4,423,572	4,134,238
Ending fund balance	\$3,913,110	\$4,312,358	\$3,974,653	\$4,401,401

2020 Budget Highlights:

- Dispose of obsolete equipment and vehicles.
- Implement replacement reserve calculations utilizing Assetworks.
- Pursue “Green” opportunities for fleet replacements.
- Assess effectiveness of snow removal equipment

2020 Capital Considerations:

- Replacement of 2 Street Department Ford F550, like kind with new stainless steel sanders.
- Replace Sewer Maintenance dump truck with new 12 yd dump truck and snow removal capabilities
- Replace Street Department anti-icer truck with 4WD truck, larger capacity tank and plow.
- Purchase 1 F550 with plow and sander for wastewater treatment plant.
- Purchase new lift truck for Streets/Electronics
- Purchase 1 Ford F350 for Forestry

2019 Accomplishments:

- Purchased 9 Police Patrol Vehicles, increased size of Patrol fleet for take home vehicle program.
- Purchased 1 12 yd dump truck for Water Maintenance.
- Purchased new water truck for Parks Department.
- Purchased new flatbed truck for Parks to tow large mower trailer.
- Purchased new service truck for Water Resources
- Purchased new Fire Department training officer truck.
- Purchased new ambulance chassis and remounted ambulance body
- Submitted for approval and ordered 80% of all new equipment prior to end of February.

2020 Goals:

- Continue to upgrade equipment to newer, cleaner equipment.
- Surplus under-utilized equipment.
- Submit for approval and order all new equipment latest end of February.

**EQUIPMENT RENTAL & RESERVE FUND
VEHICLE PURCHASE LIST**

Vehicle Number	Fund/Dept.	Retiring Vehicle/Equipment	Approximate Mileage	Anticipated Replacement Vehicle	Quoted Cost	Equipment Cost	Total
3021	102 - Streets	2002 Ford F550 4X4 Crew	72,000	Ford F550 Standard Cab	\$ 130,000	\$ 4,000	\$ 134,000
3022	102 - Streets	2002 Ford F550 4X4 Crew	89,000	Ford F550 Standard Cab	130,000	4,000	134,000
3100	102 - Streets	De-Icer	NA	In-house build	10,000	-	10,000
3134	102 - Streets	1999 Ford F450 Svc W/Boom	89,841	Ford F450 Svc with man-lift	160,000	8,000	168,000
0321	451 - Sewer	1986 International 2574	141,496	Dump truck w/ plow and sander	244,000	-	244,000
0081	401 - Water (Forestry)	2004 Chev Colorado 4X4 P/U	87,385	Ford F350 3/4-ton	38,360	3,400	41,760
1545	20 - Police	2006 Ford Expedition	160,871	2020 Ford Police Interceptor Utility-Hybrid with Safety Equip	43,670	24,000	67,670
91563	20 - Police	2009 Ford Crown Victoria	143,580	2020 Ford Police Interceptor Utility-Hybrid with Safety Equip	43,670	24,000	67,670
91564	20 - Police	2009 Ford Crown Victoria	158,264	2020 Ford Police Interceptor Utility-Hybrid with Safety Equip	43,670	24,000	67,670
91566	20 - Police	2009 Ford Crown Victoria	155,171	2020 Ford Police Interceptor Utility-Hybrid with Safety Equip	43,670	24,000	67,670
91567	20 - Police	2009 Ford Crown Victoria	139,994	2020 Ford Police Interceptor Utility-Hybrid with Safety Equip	43,670	24,000	67,670
91569	20 - Police	2009 Ford Crown Victoria	147,695	2020 Ford Police Interceptor Utility-Hybrid with Safety Equip	43,670	24,000	67,670
					\$ 974,380	\$ 163,400	\$ 1,137,780

New Vehicles - Not funded by ERR replacement reserves. Funding comes from department operating budgets.

25 - Fire	New addition for Fire	Type 6 Truck (Fire)	180,000	\$	180,000		
25 - Fire	New addition for Fire	Medic	275,000		275,000		
401 - Water (Forestry)	Additional contribution to upgrade replacement	Ford F350 3/4-ton	50,000		50,000		
451 - Sewer	New addition for Sewer	Perma-Lateral CIPP Systems Ambient Cure 18FT Trailer	150,000		150,000		
451 - Sewer (WWTP)	New addition for WWTP	Ford F550 Dump (includes plow, sander, and beds)	95,000		95,000		
					\$ 750,000	\$ -	\$ 750,000

Total Capital Purchases \$ 1,887,780

Information Technology

Internal Service Fund

Summary:

Information Technology provides city departments with customized automated systems, computer hardware/software support, local/wide area network infrastructure support, design assistance, acquisition, installation, training and maintenance of hardware and software systems.

Information Technology				
	Actual 2017	Actual 2018	Budget 2019	Budget 2020
FTE positions	1.00	1.00	1.00	1.00
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,206,612	1,481,220	1,676,009	1,756,426
Fines & forfeits	0	0	0	0
Other revenue	2,064	7,151	253,000	205,000
Debt Proceeds	0	0	0	0
Total revenue	1,208,676	1,488,371	1,929,009	1,961,426
Expenditures				
Personnel	544,160	716,769	903,300	946,700
Supplies, services & taxes	570,664	639,603	823,326	807,155
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	1,114,824	1,356,372	1,726,626	1,753,855
Revenue over(under) expenditure	93,852	131,999	202,383	207,571
Beginning fund balance	397,054	490,906	406,306	740,771
Ending fund balance	\$490,906	\$622,905	\$608,689	\$948,342

2020 Budget Highlights:

- New E911 database service due to CenturyLink discontinuing their service.
- Ongoing PC Replacement program rotating out outdated PCs.
- Increase in Training fund to ensure employees can stay current on all technology advancements and new programs.

2020 Capital Considerations:

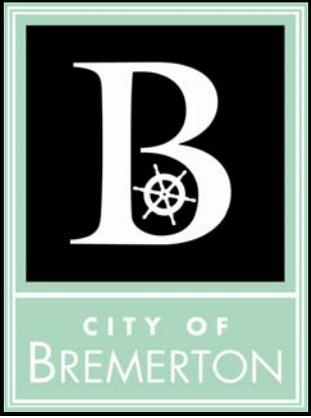
- There are no planned Capital Projects planned for 2020.

2019 Accomplishments:

- Promoted and hired staff to fill unexpected vacancies during the year.
- Purchased and implemented a Social Media archiving solution to meet public record requirements.
- Purchased and deployed an Anti-Virus/Anti-Ransomware solution that increased the overall protection of the city's data.
- Successfully integrated Bremerton Tax and License with FileLocal to provide central online General Business License and tax services.
- Completed upgrade of city's VMWare server core and storage capacity to meet new storage and computing requirements.
- Instituted Social Media archiving to meet state public record requirements.
- Instituted IT Standby program to provide after hour service during emergencies.

2020 Goals:

- Complete Praxis/BOLTS system integration for Bremerton Tax and License, to replace the current TaxTools system.
- Get personnel trained on existing systems (where there is a knowledge gap) and new technology to improve overall efficiency.
- Map out and implement a redundant internet/network connection between city primary network locations.



Capital Improvement Program Overview

A Capital Improvement Plan (CIP) is a multiyear plan that provides a planned and programmed approach to utilizing the City's financial resources in the most efficient manner to meet service and infrastructure needs.

The City has prepared a comprehensive capital projects list as a part of the 2020 annual budget process. This list provides a six-year view of intended projects and serves as a resource for the City Council, City staff, and the citizens of Bremerton in understanding the scope, timing, and funding of key projects. While funding was identified as a part of each project description, some unfunded and underfunded projects have been included for the future periods of 2020 through 2025 in order to keep them in the forefront as targets for grants, ballot measures, and other continued funding efforts. Projects identified to occur in 2020 however were required to have a designated revenue source and are integrated into the City's annual budget.

The 2020 – 2025 Capital Improvement Plan is comprised of general-purpose (municipal capital improvements), transportation, and utility projects. On September 21, 2005 the Council adopted a Wastewater Comprehensive Plan by Resolution No. 2979 with an update approved on December 17, 2014 by Ordinance No. 5268. In addition, on December 20, 2006 the City Council adopted a Water System Plan by Ordinance No. 4992 which was amended by Resolution No. 3195 on June 19, 2013. Finally, on October 19, 2011 the City Council adopted a separate Transportation Improvement Plan by Resolution No. 3154 with the most recent amending Resolution No. 3320 adopted on July 17, 2019. These individual components

of Bremerton's Capital Improvement Plan are summarized and then incorporated into this city-wide Capital Improvement Plan. These separate plans as previously adopted encompass the vast majority of the City's planned capital programs and include detailed information on the scope, timing, and reason for their being undertaken. Readers are encouraged to review the separate transportation and utility system capital plans to learn more about the significant programs described for these specific areas.

The City of Bremerton considers its six-year capital plan as a long-range plan for addressing capital needs. The purposes and goals of the CIP are to:

- Provide capital facilities and infrastructure that are needed by the community for civic purposes and support the vision of Bremerton's future as articulated in the Comprehensive Plan.
- Support the provision of City services consistent with the expectations of the community, as expressed in the City's declared level of service standards.
- Preserve levels of service as growth and development add new demands.
- Provide facilities that meet special needs of the community, rehabilitate and/or replace the City's facilities and infrastructure to extend useful life and assure continued efficiency.

In developing the Capital Improvement Plan, the Department of Community Development has worked with Financial Services to ensure that the information required by the Growth Management Act (GMA) has been included in the plan. plan.

Capital Improvement Program Overview

Capital Improvement Plan Process

The annual update of the capital improvement plan began with a request to the City departments to submit a list of various capital improvement projects to be considered. This was initiated during July 2019 as the start of the scheduled annual budget development. Financial Services then compiled this list and ensured throughout the development of the annual operating budget that the CIP was kept current and consistent with the operating budget submittals and with the recently adopted Transportation Improvement Plan, Wastewater Comprehensive Plan, and Water System Plan, – all of which were prepared separately by the Public Works Department and adopted by the City Council after separate study sessions and public hearings. The final Capital Improvement Plan is now presented herein together with the proposed annual budget to the City Council for approval. The Council will hold public hearings to review the Capital Improvement Plan and annual budget. Upon completion of the public hearing process, the Capital Improvement Plan and annual budget will then be formally adopted by Ordinance.

Overview of the 2020 – 2025 Capital Improvement Plan

The 2020 – 2025 Capital Improvement Plan supports the City’s continued commitment to revitalization of Bremerton with the inclusion of major projects that are part of the plan for redevelopment and revitalization, along with other projects that rehabilitate or restore existing infrastructure, including major maintenance projects identified in the plan. The City’s capitalization policy defines capital assets as tangible objects of a long-term character that will continue to be held or used such as land, buildings, machinery, furniture, and other equipment with a life expectancy greater than one year and having a value of \$10,000 or greater.

While the majority of expenditures identified in the Capital Improvement Plan are capital expenditures, there are programs included that are not characterized as “capital” per the City’s accounting policy on capitalization, but are included in the CIP due to their significant impact on infrastructure, utility rates and as required by state RCW to ensure appropriate eligibility for the use of Real Estate Excise Tax to fund these efforts.

Capital Improvement Program Overview

City-Wide Capital Improvement Program
(Includes Major Maintenance)

	Budget	Estimated				
	2020	2021	2022	2023	2024	2025
Governmental Funds						
General Fund						
General Facilities	\$ 260,000	\$ 552,000	\$ 30,000	\$ -	\$ 15,000	\$ 15,000
Parking System	110,000	-	-	-	-	-
Police Special Projects	80,000	60,000	60,000	60,000	60,000	60,000
BKAT	30,000	35,000	25,000	20,000	25,000	-
1% for Arts	-	10,000	10,000	-	-	-
Debt Service Funds	415,000	390,000	390,000	390,000	390,000	390,000
Park Facilities Construction	1,134,500	4,296,037	810,000	970,000	1,145,000	2,700,000
Residential Street and Sidewalk	1,513,809	1,200,000	1,250,000	1,200,000	1,250,000	1,200,000
Transportation Projects	7,367,058	13,521,496	16,600,000	15,721,000	14,370,000	20,515,000
Fire Public Safety Capital	103,773	-	-	-	-	-
Total Governmental Funds	\$ 11,014,140	\$ 20,064,533	\$ 19,175,000	\$ 18,361,000	\$ 17,255,000	\$ 24,880,000
Enterprise Funds						
Water Capital Utility	\$ 6,588,166	\$ 7,577,900	\$ 4,880,000	\$ 3,470,000	\$ 1,945,000	\$ 2,335,000
Wastewater Capital Utility	4,023,200	9,560,000	6,710,000	5,340,000	4,585,000	2,085,000
Stormwater Capital Utility	5,439,148	3,693,253	4,101,330	2,395,000	2,580,000	1,130,000
Total Enterprise Funds	\$ 16,050,514	\$ 20,831,153	\$ 15,691,330	\$ 11,205,000	\$ 9,110,000	\$ 5,550,000
Internal Service Funds						
Equipment Rental & Reserve	\$ 1,887,780	\$ 2,117,721	\$ 1,459,839	\$ 1,869,391	\$ 1,189,296	\$ 642,263
Information Technology	-	-	-	-	55,000	-
Total Internal Service Funds	\$ 1,887,780	\$ 2,117,721	\$ 1,459,839	\$ 1,869,391	\$ 1,244,296	\$ 642,263
Total All Funds	\$ 28,952,434	\$ 43,013,407	\$ 36,326,169	\$ 31,435,391	\$ 27,609,296	\$ 31,072,263

**City-Wide Capital Improvement Program
Project Listing**

	Budget	Estimated				
	2020	2021	2022	2023	2024	2025
General Fund						
General Facilities						
Building Improvements	\$ 260,000	\$ 552,000	\$ 30,000	\$ -	\$ 15,000	\$ 15,000
	\$ 260,000	\$ 552,000	\$ 30,000	\$ -	\$ 15,000	\$ 15,000
Parking System Fund						
Equipment	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -
Conference Center						
Building Improvements	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
Police Special Projects Fund						
Vehicles and Equipment	\$ 80,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Public Access Television						
BKAT Production Equipment Upgrades	\$ 30,000	\$ 35,000	\$ 25,000	\$ 20,000	\$ 25,000	\$ -
One Percent for Arts						
Public Art Work	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
Debt Service Payments						
Government Center LTGO Fund	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000
2019 Refunding LTGO	75,000	50,000	50,000	50,000	50,000	50,000
	\$ 415,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 390,000
Park Facilities Construction Fund						
Evergreen Rotary Park ADA Beach Access, Sidewalk and Parking	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ -
Forest Ridge Park Master Plan and Renovation	-	-	10,000	500,000	-	-
Haddon Park Master Plan and Renovation	-	500,000	-	-	-	-
Harborside Park Fountain Basin Lining	-	100,000	-	-	-	-
Kitsap Lake Boat Launch and Park Renovation	-	1,136,037	-	-	-	-
Lions Park Boat Launch Dock Design	-	-	-	270,000	-	-
Lions Park Dock Renovation	-	-	-	-	1,135,000	-
Lions Park Drainage Improvements	-	35,000	125,000	-	-	-
Maintenance Shop	-	-	200,000	-	-	-
Memorial Plaza Fountain Lining	-	75,000	-	-	-	-
Other Parks (NAD)	-	200,000	200,000	200,000	10,000	200,000
Pendergast Regional Park Turfed Fields and Restroom	-	2,250,000	-	-	-	-
Sheridan Park Community Center/Senior Center Renovation	-	-	-	-	-	2,500,000
Warren Ave Playfield	1,134,500	-	-	-	-	-
	\$ 1,134,500	\$ 4,296,037	\$ 810,000	\$ 970,000	\$ 1,145,000	\$ 2,700,000

**City-Wide Capital Improvement Program
Project Listing**

	Budget	Estimated				
	2020	2021	2022	2023	2024	2025
Residential Street and Sidewalk Fund						
Residential Street Construction and Major Maintenance	\$ 938,610	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Sidewalk Construction and ADA Sidewalk Improvements	296,285	300,000	300,000	300,000	300,000	300,000
Sidewalk Major Maintenance	198,914	300,000	300,000	300,000	300,000	300,000
Street Safety Improvements-Guardrail, Retaining Wall	50,000	-	50,000	-	50,000	-
Traffic Calming	30,000	-	-	-	-	-
	\$ 1,513,809	\$ 1,200,000	\$ 1,250,000	\$ 1,200,000	\$ 1,250,000	\$ 1,200,000
Transportation Projects Fund						
6th Street Phase I (Callow to Naval)	\$ 631,000	\$ -	\$ -	\$ -	\$ -	\$ -
6th Street Phase II (Warren to Pacific)	876,255	-	-	-	-	-
6th Street Phase III (Naval to Warren)	-	-	300,000	2,100,000	-	-
11th Street Reconstruction, Warren to Pacific	-	-	-	-	-	500,000
ADA Sidewalk Improvements (Curb Ramp Construction)	40,000	40,000	40,000	40,000	40,000	40,000
Anderson Cove Sidewalks (19th & Naval to 15th)	-	-	-	-	40,000	400,000
Annual Maintenance Program: Major Maintenance and Reconstruction	200,000	150,000	150,000	150,000	150,000	150,000
Arsenal Way/Patton Ave Safety Improvements	-	-	-	-	-	100,000
Bremerton School Zone Safety Improvements (SRTS)	244,000	-	-	-	-	-
City Safety Improvement	100,000	100,000	100,000	100,000	100,000	100,000
Crownhill Elementary (SRTS) Phase II	-	-	-	-	-	350,000
Downtown Bike Improvements	150,000	-	-	-	-	-
E. Bremerton Shared Use Path	-	-	-	-	80,000	600,000
East/West Corridor Diet (6th or 11th or Couplet)	-	-	-	800,000	8,000,000	-
Green Standard Bicycle Improvements	-	20,000	20,000	20,000	20,000	20,000
Green Standard Pedestrian Improvements	-	20,000	20,000	20,000	20,000	20,000
HSIP III-Kitsap Way Bike Lane/Warren Signal	363,000	2,154,800	-	-	-	-
ITS Adaptive Signals on SR-304 (Charleston to Washington)	-	125,000	125,000	1,450,000	-	-
ITS City-Wide	-	-	-	-	-	500,000
Kitsap Lake Elementary (SRST)	1,833,773	-	-	-	-	-
Marine Drive NMT Improvements	-	-	400,000	5,000,000	-	-
Matan & Lillian & James Sidewalk Connector (Bloomington to Olympic)	-	-	-	-	-	40,000
National Avenue Reconstruction (Kitsap Way to City Limits)	-	-	-	-	-	300,000
Naval Avenue Road Diet (1st to 15th)	552,000	400,000	3,000,000	-	-	-
Navy Commuter Master Plan	500,000	250,000	-	-	-	-
Oyster Bay Avenue Improvements (Kitsap Way to Arsenal)	-	-	250,000	2,500,000	-	-
Perry Avenue Reconstruction (11th to 17th)	334,530	3,751,696	-	-	-	-
Pine Road Construction (Sheridan to Pinewood)	-	-	-	250,000	2,250,000	-
Quincy Square on 4th Street (Washington to Pacific)	-	4,967,500	-	-	-	-
Sheridan Reconstruction (Wheaton Way to Lebo)	-	-	-	-	-	250,000

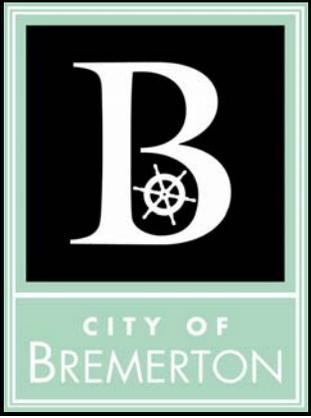
**City-Wide Capital Improvement Program
Project Listing**

	Budget	Estimated				
	2020	2021	2022	2023	2024	2025
Transportation Projects Fund - Continued						
Sidewalk Improvement Program	40,000	70,000	70,000	70,000	70,000	70,000
Signal System Upgrades	100,000	100,000	100,000	100,000	100,000	100,000
SR 303 Warren Ave Bridge Pedestrian Improvements	750,000	750,000	7,500,000	-	-	-
SR-3/16 Study Implementation	-	-	-	-	-	10,000,000
SR-303 Corridor Study (Burwell to McWilliams)	195,000	-	-	-	-	-
State Street Pedestrian Corridor Improvement	-	-	-	-	-	75,000
Streets Electrical Cabinet Replacement Program	35,000	35,000	35,000	35,000	35,000	35,000
Sylvan Reconstruction (Wheaton Way to Pine Road)	-	-	-	-	250,000	4,750,000
Traffic Model Development/Corridor Capacity and Signal Optimization Stu	25,000	-	-	-	-	-
Trash Cans and Benches	15,000	15,000	15,000	15,000	15,000	15,000
Warren Avenue - extended left turn pocket from 16th south to 13th for Col	-	-	-	-	200,000	2,100,000
Warren Avenue Pedestrian Overpass/Underpass	-	-	250,000	1,271,000	-	-
Washington Avenue Sidewalk Construction - Towers Dev Agmt	10,000	145,000	-	-	-	-
Washington Avenue, Pacific to Manette Bridge	337,500	337,500	4,225,000	-	-	-
Wayfinding Signage	25,000	80,000	-	-	-	-
Werner Road - Signal Improvements and Widening	-	-	-	300,000	3,000,000	-
West Kitsap Way Reconstruction/Rechannelization (Chico to SR-3)	-	-	-	1,500,000	-	-
Yellow-Flashing Lights (City-Wide)	10,000	10,000	-	-	-	-
	\$ 7,367,058	\$ 13,521,496	\$ 16,600,000	\$ 15,721,000	\$ 14,370,000	\$ 20,515,000
Fire Public Safety Capital Fund	\$ 103,773	\$ -	\$ -	\$ -	\$ -	\$ -
Water Capital						
Watermains	\$ 2,423,166	\$ 4,167,900	\$ 3,945,000	\$ 1,445,000	\$ 1,445,000	\$ 1,445,000
Wells, Pump Stations and Source	2,100,000	400,000	550,000	900,000	500,000	400,000
Reservoirs and Dams	1,700,000	2,650,000	260,000	1,000,000	-	490,000
Buildings, Roads, Bridges and Land	365,000	360,000	125,000	125,000	-	-
	\$ 6,588,166	\$ 7,577,900	\$ 4,880,000	\$ 3,470,000	\$ 1,945,000	\$ 2,335,000
Wastewater Capital						
Mains	\$ 2,020,000	\$ 6,120,000	\$ 3,420,000	\$ 4,050,000	\$ 3,170,000	\$ 1,170,000
Pump Stations and Treatment	1,803,200	3,140,000	3,290,000	1,290,000	1,415,000	915,000
Buildings and Land	200,000	300,000	-	-	-	-
	\$ 4,023,200	\$ 9,560,000	\$ 6,710,000	\$ 5,340,000	\$ 4,585,000	\$ 2,085,000

**City-Wide Capital Improvement Program
Project Listing**

	Budget	Estimated				
	2020	2021	2022	2023	2024	2025
Stormwater Capital						
Stormdrains, Culverts, Bridges and Ditches	\$ 3,659,148	\$ 3,528,253	\$ 4,071,330	\$ 2,365,000	\$ 2,550,000	\$ 1,100,000
Miscellaneous	1,780,000	165,000	30,000	30,000	30,000	30,000
	<u>\$ 5,439,148</u>	<u>\$ 3,693,253</u>	<u>\$ 4,101,330</u>	<u>\$ 2,395,000</u>	<u>\$ 2,580,000</u>	<u>\$ 1,130,000</u>
ER&R Reserves						
City Vehicles and Equipment	\$ 1,887,780	\$ 2,117,721	\$ 1,459,839	\$ 1,869,391	\$ 1,189,296	\$ 642,263
Information Technology						
Storage Area Network Refresh	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,000</u>	<u>\$ -</u>
	<u>\$ 28,952,434</u>	<u>\$ 43,013,407</u>	<u>\$ 36,326,169</u>	<u>\$ 31,435,391</u>	<u>\$ 27,609,296</u>	<u>\$ 31,072,263</u>

Note: Projects listed on the CIP are comprised of debt service payments, capital and non-capital (major maintenance) projects/programs.



Financial Goals & Policies

Resolution No. 3247

The City of Bremerton is accountable to its citizens for the efficient use of public dollars. Resources entrusted to the City should be used in a manner that provides services, public facilities, and infrastructure necessary to meet the needs of the community – both for today and for the future. The following financial goals and policies establish a framework of financial health and stability that is required to meet those expectations.

The goals expressed here define what constitutes a “good outcome” for the city in regards to financial planning and decisions. Goals indicate the objectives - while the policies describe actual boundaries (or measurable) that are deemed necessary to achieve those goals.

Goals for Financial Sustainability –

- Diversified annual resources that are sufficient to provide for the regular and ongoing operations associated with core city services – plus enough additional margins to cover debt service requirements and normal (average) ongoing capital expenditures.
- Debt financing should be used to smooth the effects of unusual or significant amounts of capital expenditures and/or to finance facilities that are dedicated to the benefit of limited users (for example – Local Improvement District “LID”).

Policy -

- The budget and financial plans of the City

shall balance recurring operating expenses, debt service, and average ongoing capital requirements to recurring operating revenue. Average ongoing capital requirements are defined to include payments necessary to the various Internal Service funds (i.e. ER&R, and Information Technology) and average recurring capital expenditures.

- Before the City undertakes capital expenditures or accepts grant funds, the ongoing costs and commitments should be described fully including identification of the revenue sources expected to provide for such ongoing costs- so that proper consideration may be given to the longer term financial sustainability of the project or commitment.
- Where possible, grants or contributions of capital will be identified for proposed City expenditures.
- Deficit financing and borrowing will not be used to support on-going City services and operations. Expenses will be reduced to conform to the long-term revenue forecast. Interfund loans are permissible to cover temporary gaps in cash flow, but only from moneys in excess of anticipated cash needs throughout the duration of the loan and legally available for investment. All loans shall be supported by a clear expectation and schedule for repayment. Interest shall be assessed based on the cur-

Financial Goals & Policies

rent Washington State Local Government Investment Pool rate unless the borrowing fund has no other source of revenue other than the lending fund; or the borrowing fund is normally funded by the lending fund.

- Cash balances in excess of the amount required to maintain strategic reserves may be used to fund one-time or non-recurring costs. Preference should be given to uses that reduce ongoing expenses (for example - early retirement of debt).
- Replacement Reserves based on expected replacement cost will be collected and placed in the Equipment Rental and Reserve Fund (ER&R) for equipment (other than computer equipment) or vehicles (other than fire engines) with a value of \$20,000 or more if it is expected to be a continued need beyond its estimated initial useful life. The cost of computer equipment replacement will be included in the annual payments made to the Information Technology Fund (IT) for each computer by its using department. These payments are based on an expected five-year replacement schedule. In addition to ER&R and IT, other internal service funds may be established to appropriately account for and collect expenses for specific costs with the approval of the Mayor and the City Council. An amount equal to the annual fractional estimated cost of replacements based on the expected useful life of assets will be included in the service charges paid by City departments to the various Internal Service funds (i.e. Equipment Rental & Reserve fund and Information Technology). Replacement cost will be reevaluated periodically throughout the life of the asset and replacement reserve charges adjusted accordingly. Assets with an initial value less than \$20,000

may be included in the Equipment Rental and Reserve Fund upon request by the using department with the approval of the Director of Public Works and Utilities and the Director of Financial Services.

- Long-term borrowing will be confined to significant capital improvements (or similar projects) which have an extended life and when it is not practicable to be financed from current revenues. All other available and appropriate sources of financing should be exhausted before long term borrowing is pursued.
- Bonds cannot be issued for a longer maturity schedule than a conservative estimate of the weighted average useful lives of the assets to be financed. The City will keep the average maturity of general obligation bonds at or below twenty years.
- Where possible, the City will use special assessment revenue, or other self-supporting bonds instead of general obligation bonds.
- The City Utility Systems shall strive to maintain a minimum debt service coverage (annual gross revenues less annual operating and maintenance expenses divided by annual debt service) of the combined Utilities (Water, Wastewater, Stormwater) of at least 1.5x.

Goals for Financial Flexibility –

- Sufficient operating reserves (working capital) to manage monthly and daily cash flow variability.
- Adequate liquidity to provide for limited interruptions in revenues (natural disasters, unexpected loss of revenue source, etc).
- Contingency and reserve funds should be

Financial Goals & Policies

available for use in the event of emergency and/or unforeseen events.

- Resources *restricted* by external sources or enabling legislation should be used first, then unrestricted resources as needed. Unrestricted resources should be reduced in the following order: funds *committed* by ordinance, funds *assigned* or earmarked for a particular purpose, and then *unassigned*.

Policy –

- The City will maintain reserves required by law, ordinance, and/or bond covenants.
- The City will strive to maintain ending cash and investment balances in the General Fund of no less than 8.5% of total planned annual operating expenses.
- The City will strive to maintain ending cash and investment balances of no less than 12% of total planned annual operating expenses for the Gold Mountain Golf Complex, Water Utility, Wastewater Utility, and Stormwater Utility.
- The City shall strive to maintain a minimum reserve fund balance in the Self Insured Health and Welfare Reserve Fund of at least four months of Program expenses or at an amount recommended by an independent actuary, whichever is greater.
- The City will strive to maintain a balance of at least the equivalent of thirty-seven and one-half cents per thousand dollars of assessed valuation of property within the City in the Contingency Reserve fund as a provision for unforeseen or catastrophic events and emergencies.

Goals for Stewardship of Public Funds –

- Maintain public trust and confidence by utilizing resources in the most efficient manner possible.
- Expenditures should be necessary to either:
 - ◊ meet regulatory requirements
 - ◊ provide core city services
 - ◊ contribute to the achievement of stated goals and policies
 - ◊ or undertaken in anticipation of an emerging requirement.

Policy –

- Budget managers will provide sufficient documentation to support requested budget appropriations and in a manner that clearly demonstrates that the expenditure is necessary to either meet regulatory requirements, provide core city services, or contributes to the achievement of stated goals or policies of the City.
- A comprehensive multi-year (minimum of six years) plan for City capital improvements will be prepared and updated annually. The Capital Improvement Plan will be consistent with and support the City's Comprehensive Plan. The Comprehensive Plan service level goals should be included in the Capital Improvement Plan.

Goals for Accountability –

- Reports demonstrating the status of finan-

Financial Goals & Policies

cial activity and results should be prepared on a timely basis and in compliance with BARS and GAAP accounting requirements.

- Reports showing the status of financial policy compliance should be provided periodically.
- Ensure the legal use of public assets through an effective system of internal controls. To ensure all local, state, and federal rules are followed.

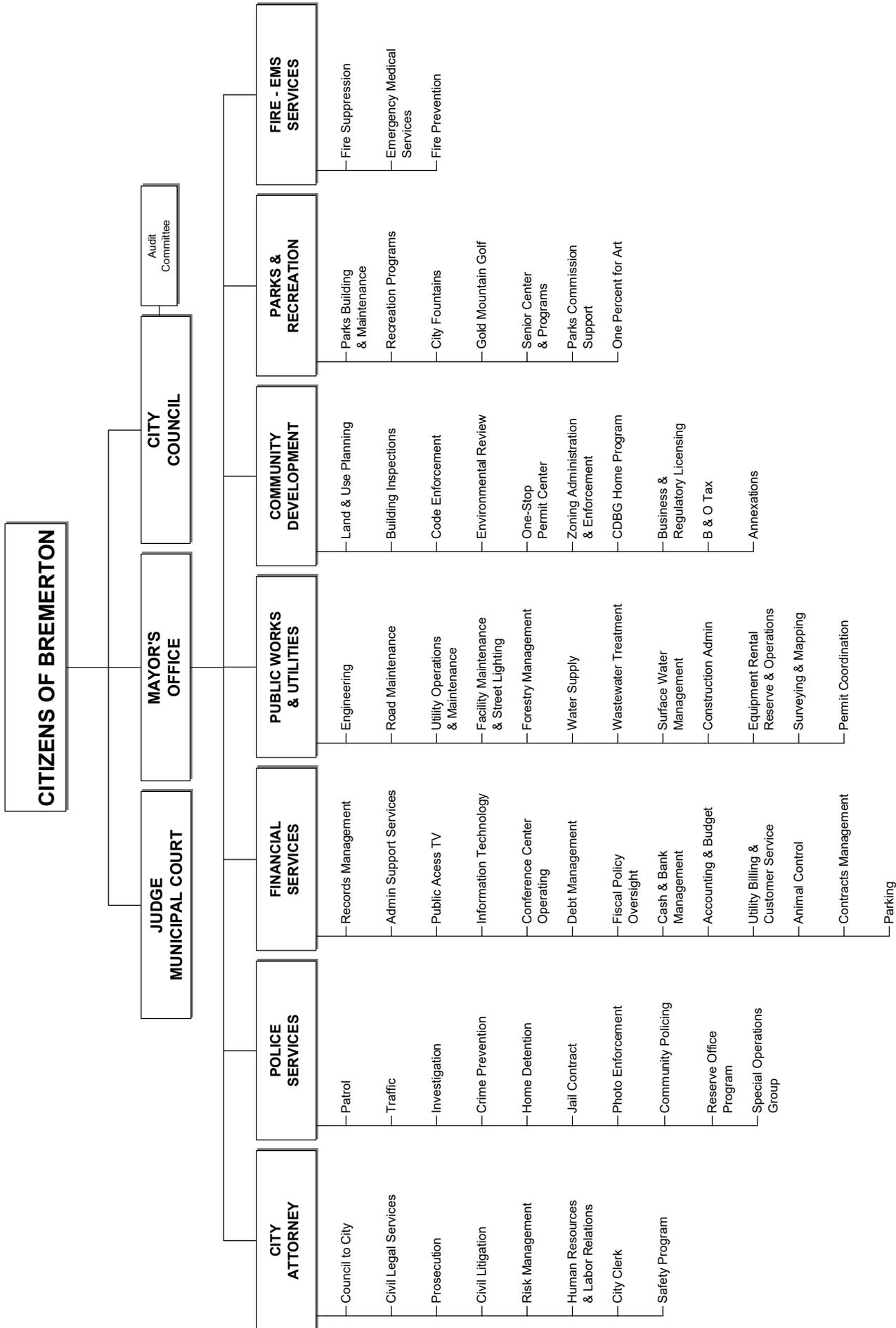
Policy -

- An annual audit will be performed by the State Auditor's Office and include the issuance of a financial opinion. A Comprehensive Annual Financial Report shall be prepared in accordance with generally accepted accounting principles (GAAP) and shall be distributed to the City Council, Mayor, Director of Financial Services, Department Directors, City Audit Committee, and any other interested party.
- Quarterly a budget status report will be prepared and distributed to the City Council, Mayor, and Department Directors providing an overview of financial activities for the City with comparison to the approved budget. Information on the status of compliance with financial policies will be provided in this report.
- Regular monthly financial statements will be prepared on a timely basis and posted for review on the City's internet and intranet site.
- The City will maintain a budgetary control system to ensure compliance with the approved budget.

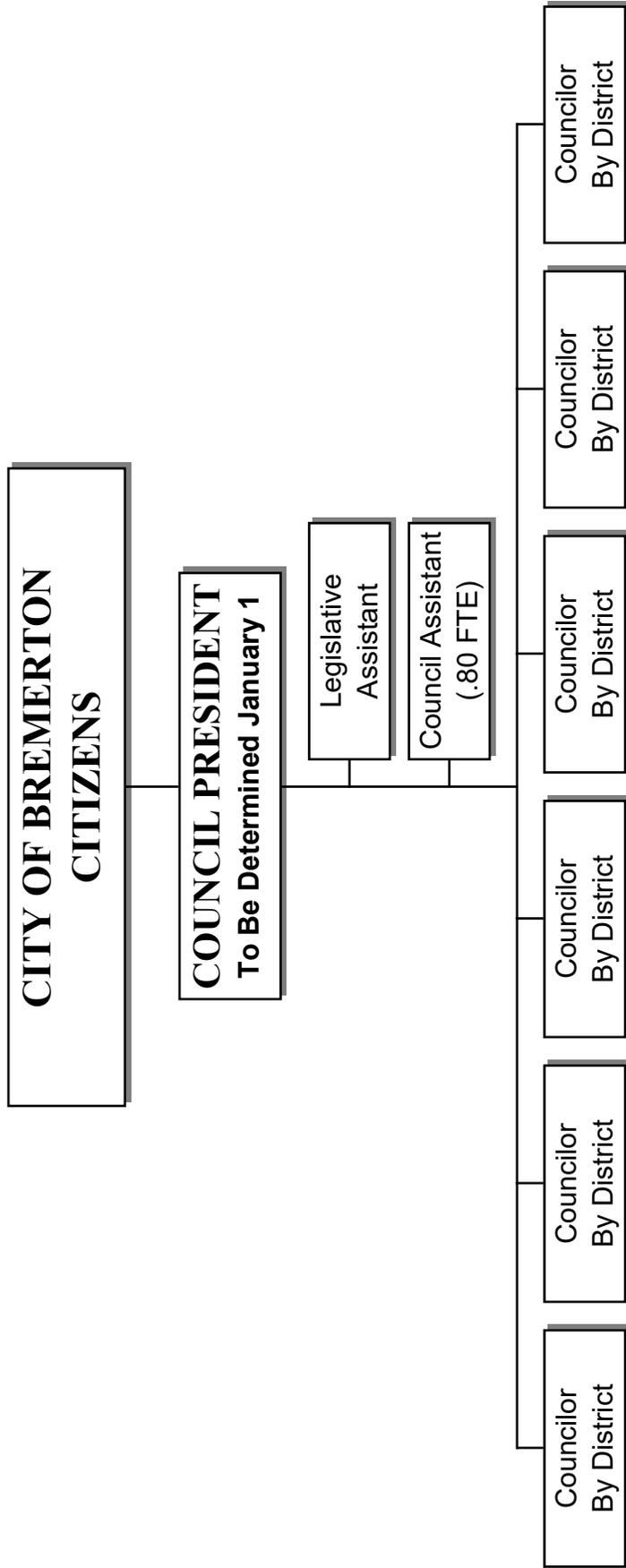
- The City will maintain adequate internal controls to safeguard public assets. The Director of Financial Services will work cooperatively with the City's Internal Auditor and the Audit Committee to identify and address material deficiencies in internal controls.

- The City shall manage and invest its residual cash through the City Treasurer on a continuous basis in accordance with the City's investment policies and within the guidelines established by the Washington State Statutes based upon the following order of priorities: 1) safety, 2) liquidity, and 3) yield.

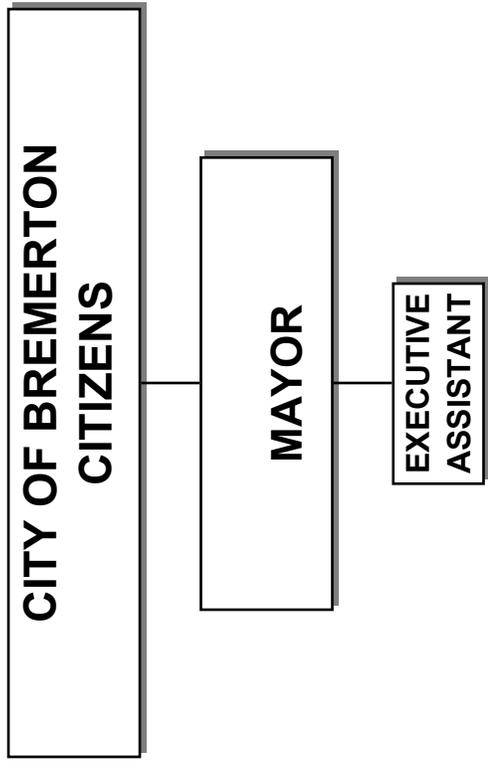
Financial Goals & Policies



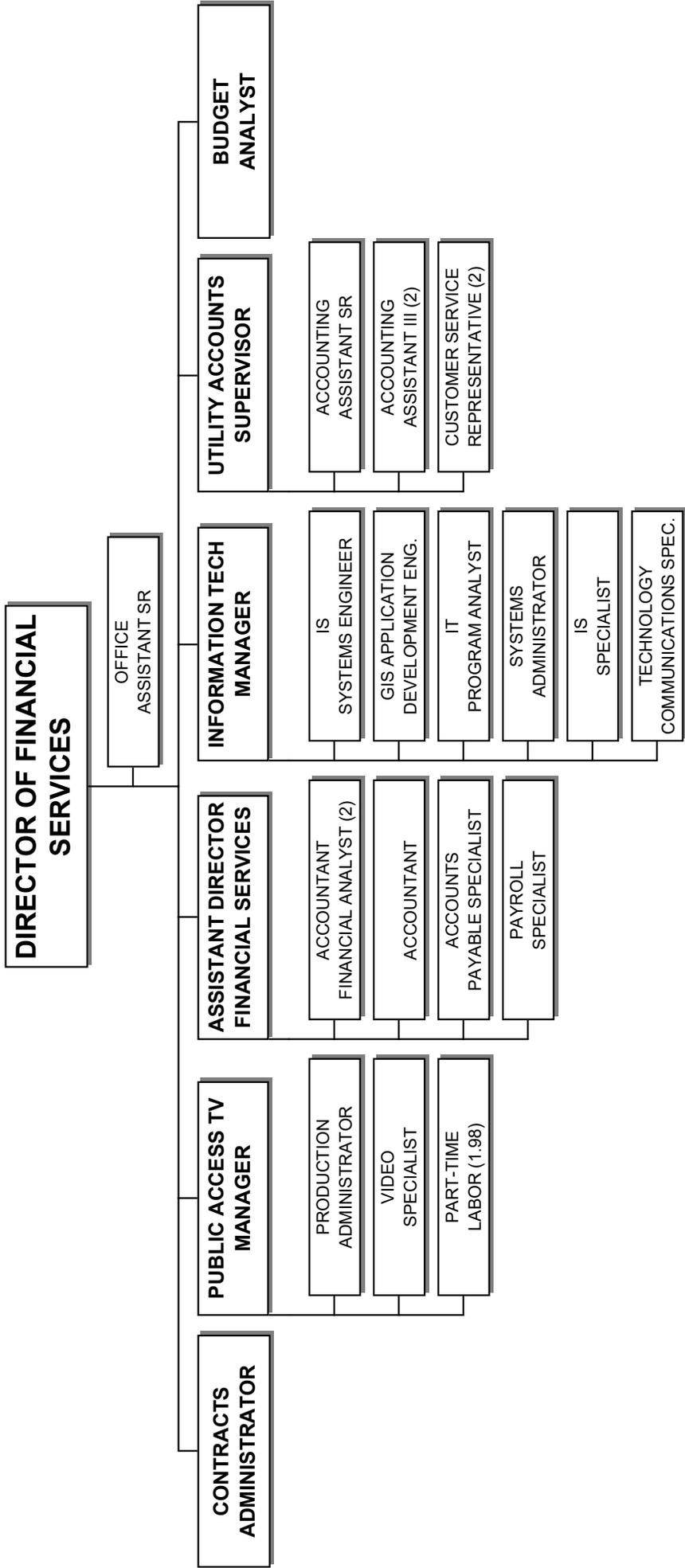
CITY COUNCIL



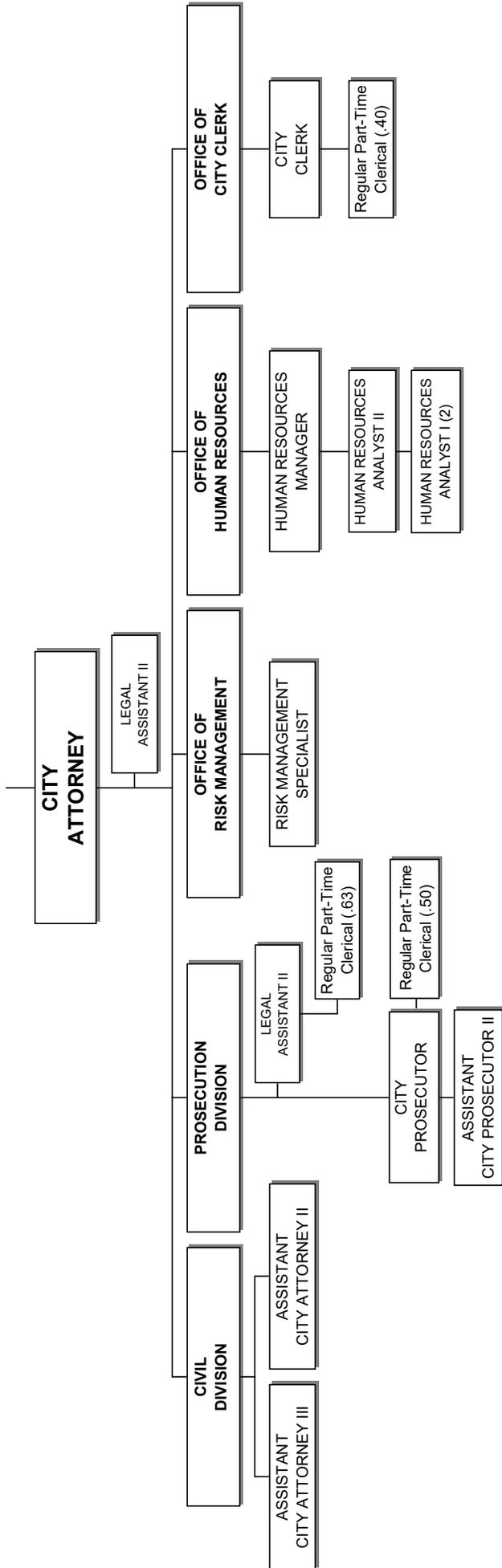
EXECUTIVE DEPARTMENT



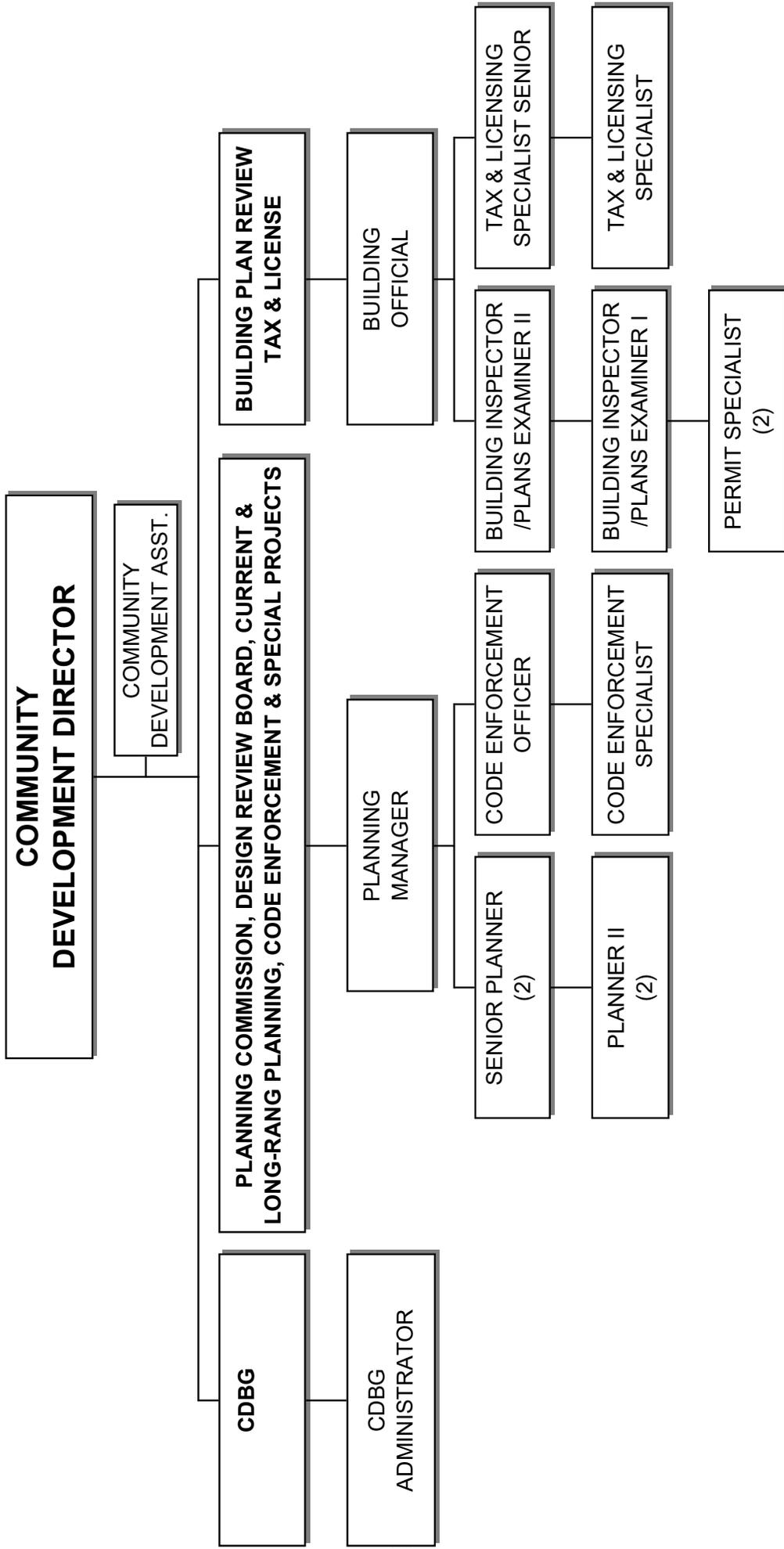
DEPARTMENT OF FINANCIAL SERVICES



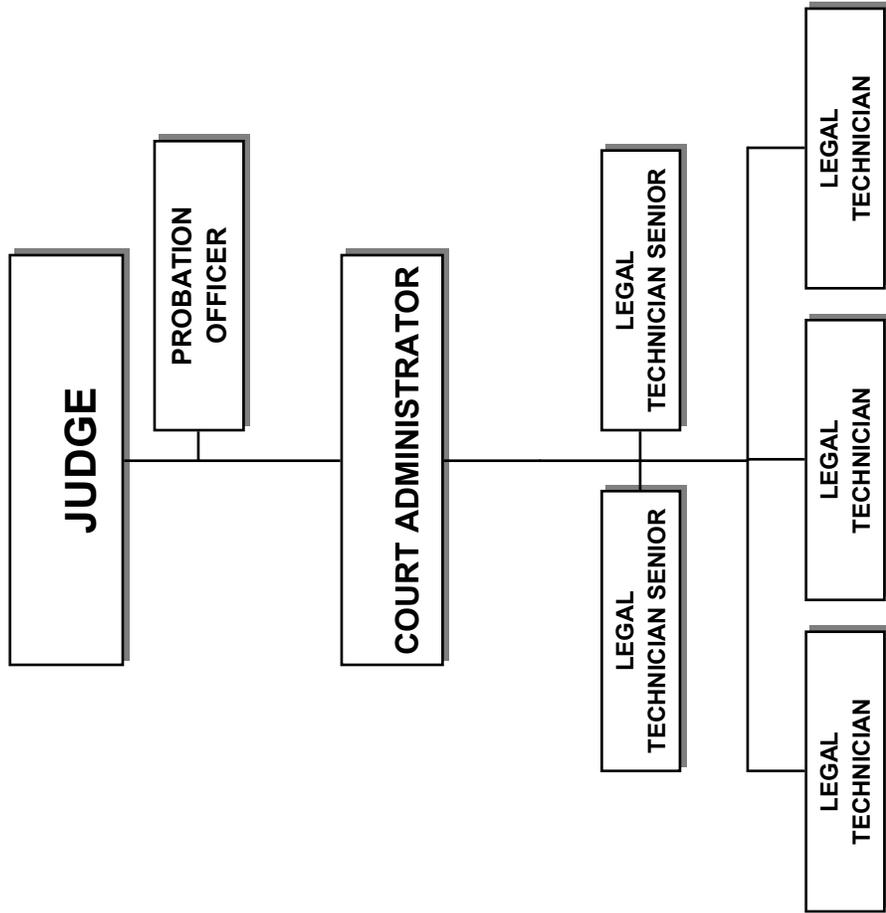
CITY ATTORNEY'S OFFICE



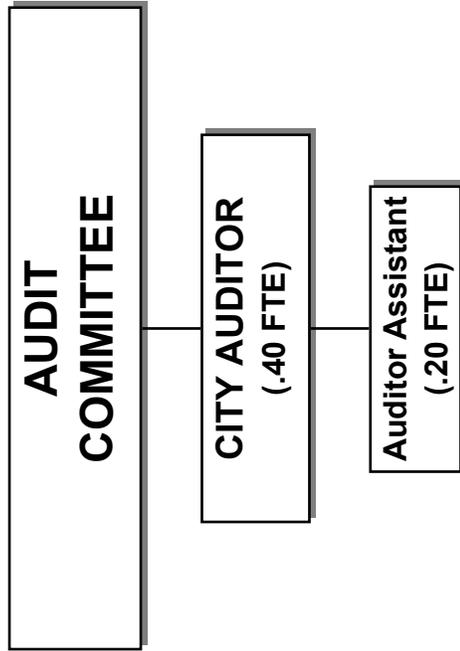
DEPARTMENT OF COMMUNITY DEVELOPMENT



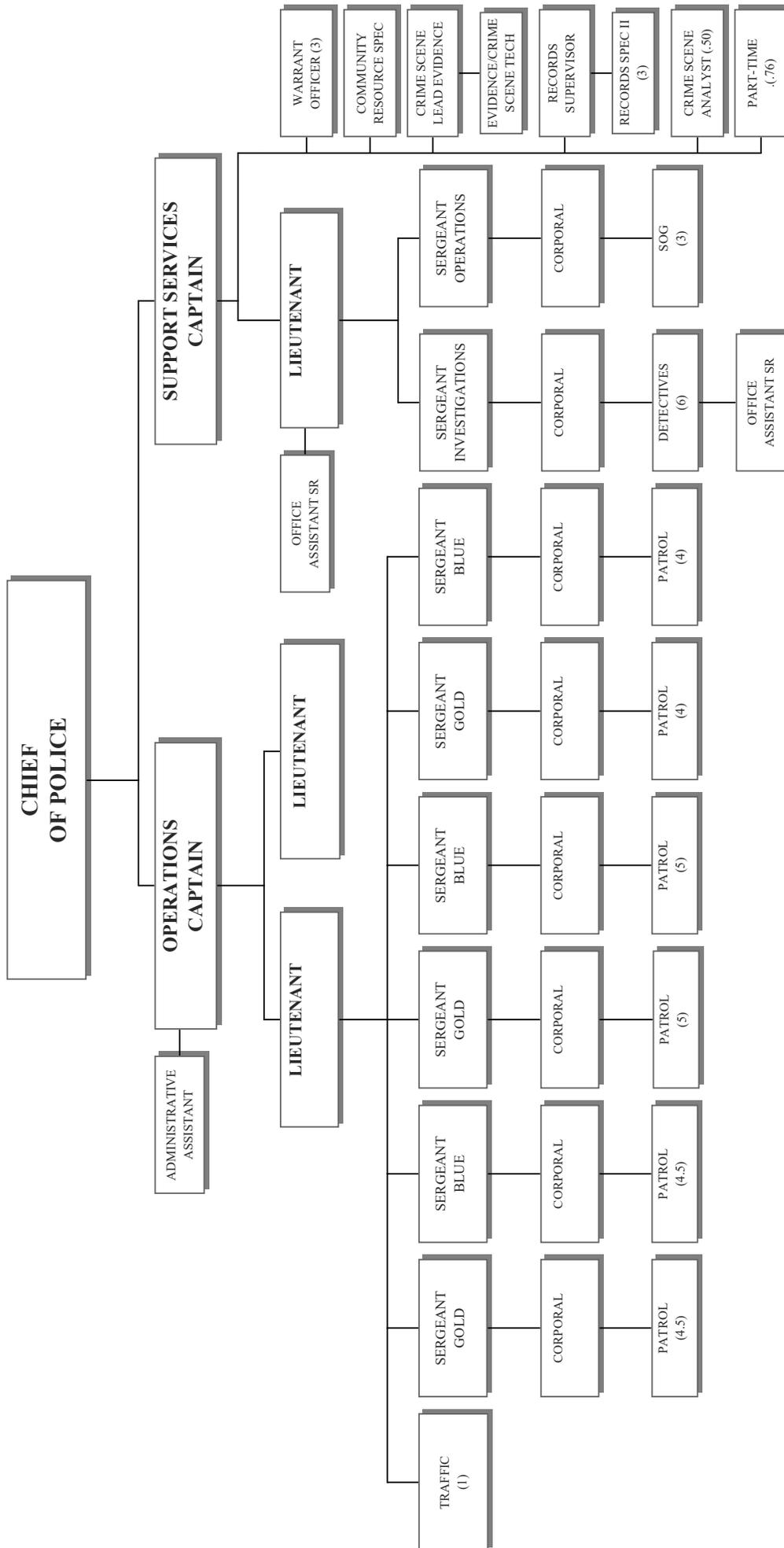
MUNICIPAL COURT



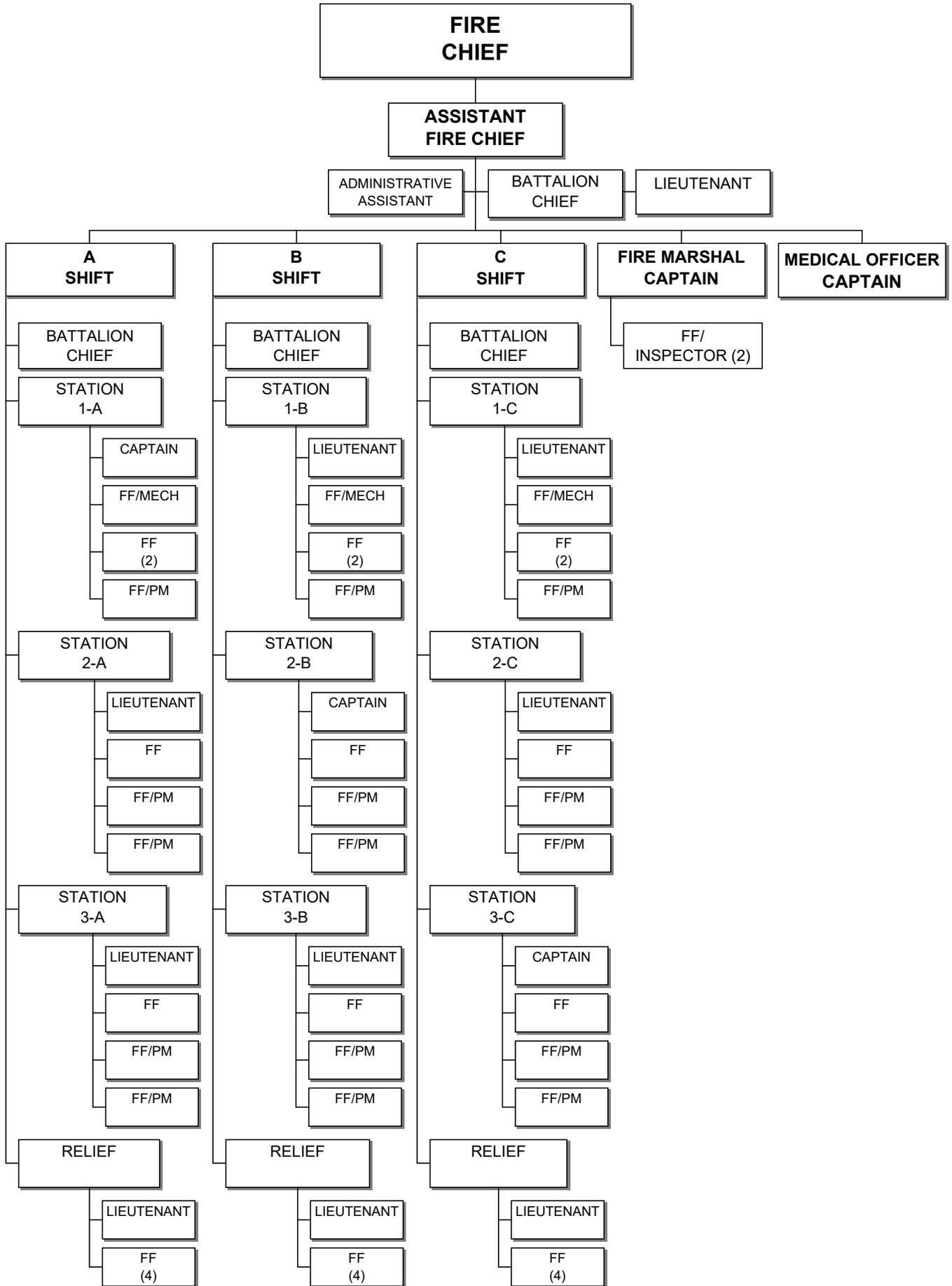
CITY AUDITOR DEPARTMENT



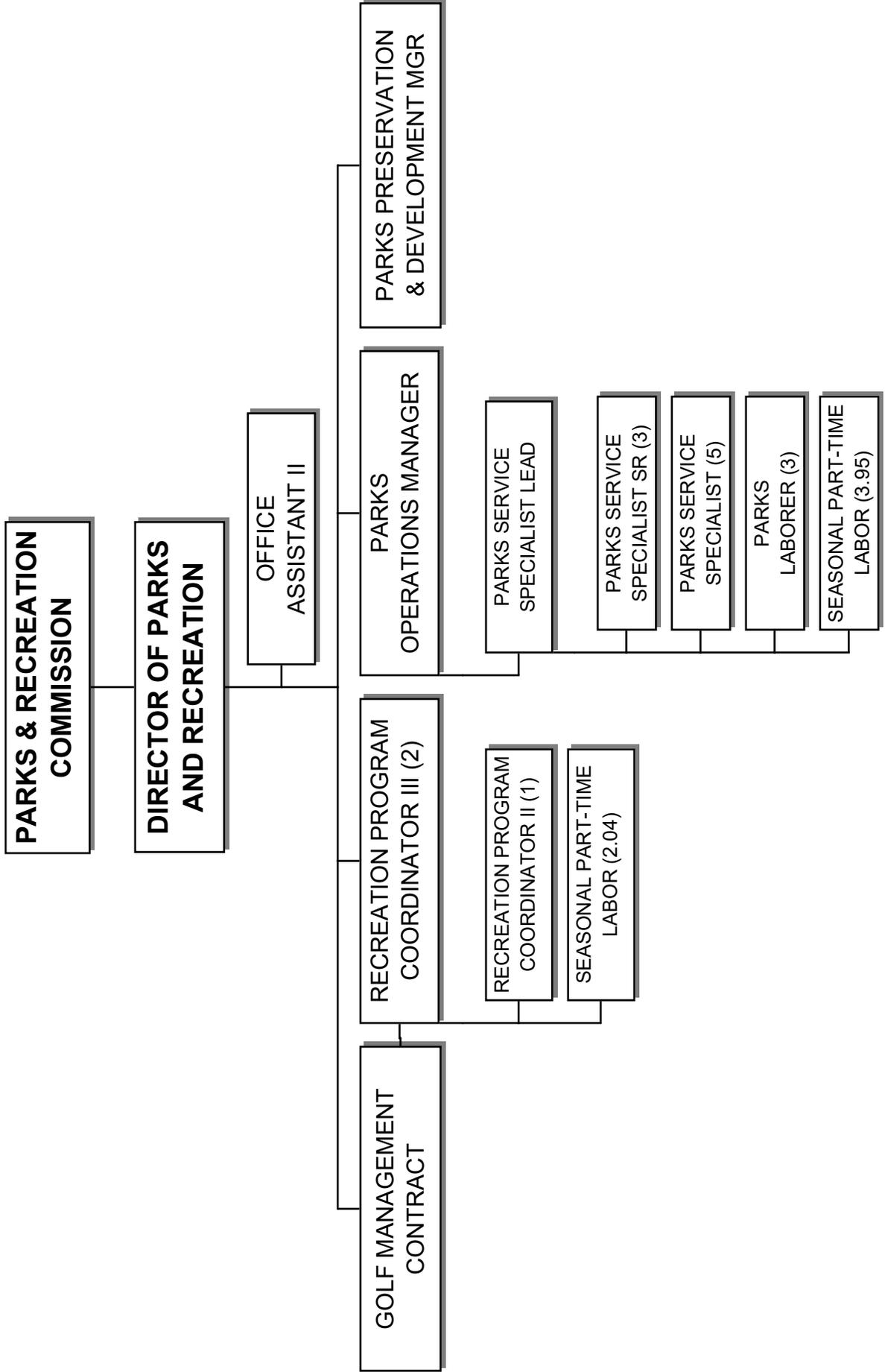
BREMERTON POLICE DEPARTMENT



FIRE DEPARTMENT



PARKS AND RECREATION DEPARTMENT



DEPARTMENT OF PUBLIC WORKS & UTILITIES

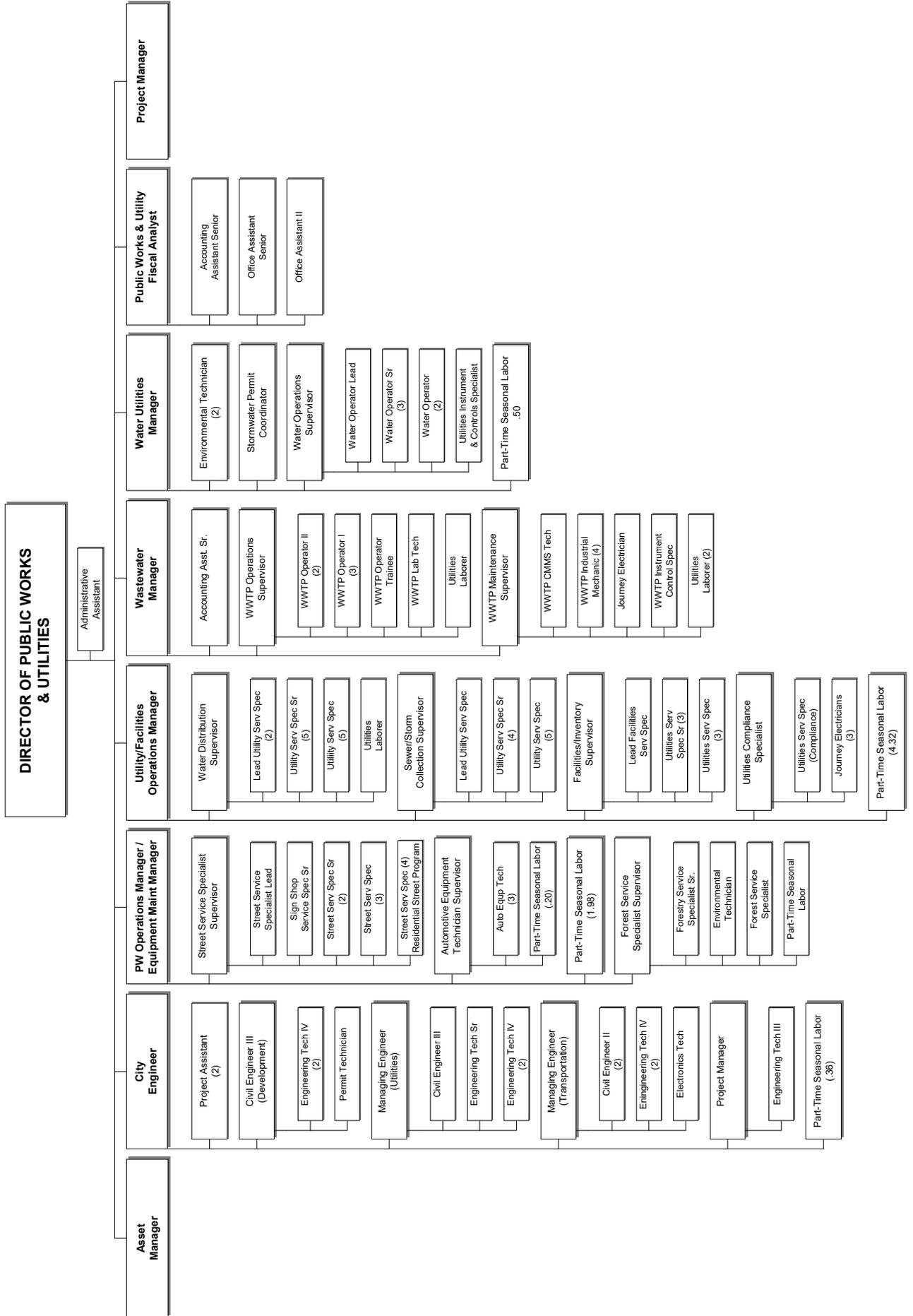
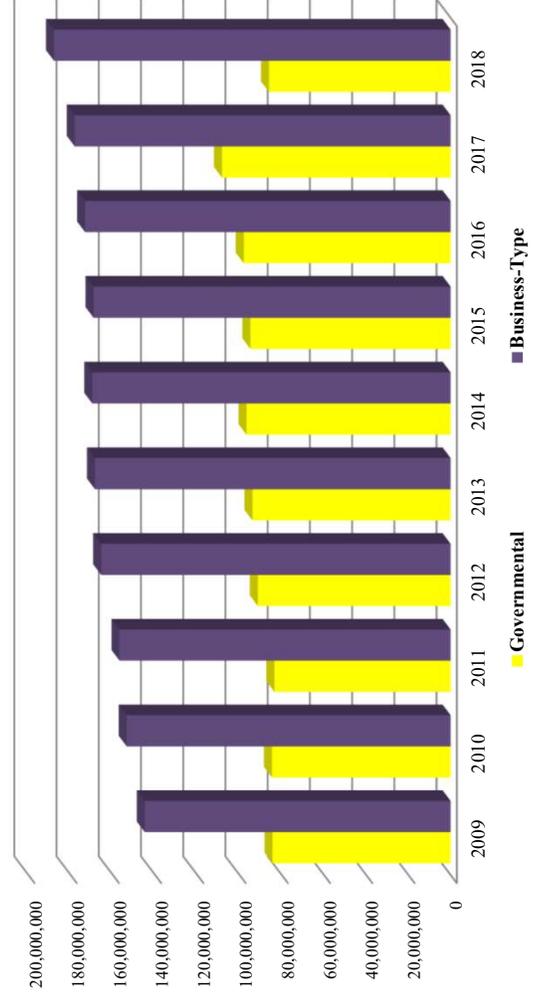


Table 1

Net Position by Component
Last Ten Fiscal Years
 (accrual basis of accounting)

	December 31,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities										
Net investment in capital assets	\$ 72,087,573	\$ 66,905,386	\$ 71,532,476	\$ 78,295,484	\$ 80,093,194	\$ 83,690,399	\$ 82,209,827	\$ 82,392,861	\$ 92,668,578	\$ 90,725,735
Restricted	3,111,288	8,275,949	6,008,032	4,200,925	4,104,980	3,767,053	8,629,268	7,876,417	5,168,496	6,595,111
Unrestricted	9,159,249	9,434,193	5,948,429	8,795,698	9,704,988	9,237,898	3,997,964	7,725,636	10,461,715	(11,238,387)
Total governmental activities net position	\$ 84,358,110	\$ 84,615,528	\$ 83,488,937	\$ 91,292,107	\$ 93,903,162	\$ 96,695,350	\$ 94,837,059	\$ 97,994,914	\$ 108,298,789	\$ 86,082,459
Business-type activities										
Net investment in capital assets	\$ 122,329,665	\$ 128,158,641	\$ 128,930,881	\$ 139,290,172	\$ 145,318,353	\$ 147,992,658	\$ 147,071,444	\$ 151,010,043	\$ 151,096,269	\$ 157,667,887
Restricted	1,174,604	1,305,903	1,527,135	1,616,969	1,778,954	7,648,222	2,201,230	9,750,551	4,415,105	2,013,883
Unrestricted	21,386,589	23,973,489	26,398,932	24,624,122	21,386,988	14,110,023	19,858,485	12,406,380	22,542,260	28,222,526
Total business-type activities net position	\$ 144,890,858	\$ 153,438,033	\$ 156,856,948	\$ 165,531,263	\$ 168,484,295	\$ 169,750,903	\$ 169,131,159	\$ 173,166,974	\$ 178,053,634	\$ 187,904,296
Primary government										
Net investment in capital assets	\$ 194,417,238	\$ 195,064,027	\$ 200,463,357	\$ 217,789,699	\$ 225,411,547	\$ 231,683,057	\$ 229,281,271	\$ 233,402,904	\$ 243,764,847	\$ 248,393,622
Restricted	4,285,892	9,581,852	7,535,167	5,817,894	5,883,934	11,415,275	10,830,498	17,626,968	9,583,601	8,608,994
Unrestricted	30,545,838	33,407,682	32,347,361	33,215,777	31,091,976	23,347,921	23,856,449	20,132,016	33,003,975	16,984,139
Total primary government net position	\$ 229,248,968	\$ 238,053,561	\$ 240,345,885	\$ 256,823,370	\$ 262,387,457	\$ 266,446,253	\$ 263,968,218	\$ 271,161,888	\$ 286,352,423	\$ 273,986,755

Total Net Position



Changes in Net Position
Last Ten Fiscal Years
 (accrual basis of accounting)

	December 31,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Program Revenues										
Governmental activities:										
Program revenues										
Charges for services	\$ 9,065,757	\$ 7,974,533	\$ 8,134,426	\$ 8,147,866	\$ 7,554,419	\$ 7,375,242	\$ 8,149,740	\$ 8,567,603	\$ 9,658,198	\$ 12,243,017
Operating grants and contributions	2,226,968	2,685,281	1,862,766	677,864	756,478	686,422	821,207	564,000	546,661	724,939
Capital grants and contributions	3,922,004	3,748,282	1,753,775	6,847,248	3,752,058	3,072,619	3,342,402	1,819,614	8,861,763	3,348,533
General revenues										
Property taxes	8,490,418	8,553,934	8,546,532	8,578,750	8,511,679	8,688,122	8,971,576	9,618,496	9,746,766	10,044,803
Sales taxes	6,541,673	6,538,977	7,050,928	7,295,954	7,678,855	8,129,965	8,662,583	8,950,661	9,626,108	10,098,968
Business taxes	3,706,834	3,406,535	3,175,405	3,256,913	2,665,107	2,733,787	2,878,276	4,018,179	3,788,009	4,005,726
Utility taxes	4,753,803	4,531,307	4,512,670	4,407,473	4,415,712	4,332,386	9,695,992	9,773,769	10,337,783	10,358,465
Other taxes	2,461,170	2,391,050	2,384,628	2,679,142	3,147,164	4,045,311	4,045,245	4,209,946	3,969,957	4,054,630
Other general revenues	217,758	1,428,517	657,845	488,144	(720,663)	692,314	484,086	192,569	454,653	717,528
Total governmental program revenues	41,386,385	41,258,416	38,078,975	42,379,354	37,760,809	39,756,168	47,051,107	47,714,837	56,989,898	55,596,609
Business-type activities:										
Charges for services:										
Operating grants and contributions	27,619,991	25,981,745	26,471,213	26,807,859	29,197,326	31,020,945	34,561,549	34,191,517	35,986,319	37,760,459
Capital grants and contributions	34,341	65,812	258,531	3,000	392,179	-	11,005	24,951	-	-
Other general revenues	3,882,290	7,417,318	2,580,408	9,253,974	3,877,546	1,386,750	2,132,266	1,975,830	3,691,094	3,278,279
General revenues										
Sales taxes	14,678	-	16,735	16,201	30,041	28,022	47,570	75,552	87,043	77,053
Business taxes	-	6,486	395	1,120	4,598	3,915	14,020	17,948	8,316	8,056
Other general revenues	556,994	584,246	613,062	683,660	474,662	531,817	644,409	153,087	(108,993)	831,174
Total business-type activities program revenues	32,108,294	34,055,607	29,940,344	36,765,814	33,976,352	32,971,449	37,410,819	36,438,885	39,663,779	41,955,021
Total primary government program revenues	\$ 73,494,679	\$ 75,314,023	\$ 68,019,319	\$ 79,145,168	\$ 71,737,161	\$ 72,727,617	\$ 84,461,926	\$ 84,153,722	\$ 96,653,677	\$ 97,551,630
Expenses										
Governmental activities:										
General government	\$ 4,801,924	\$ 4,001,383	\$ 3,250,587	\$ 4,585,130	\$ 2,335,832	\$ 3,353,284	\$ 3,898,120	\$ 4,205,961	\$ 4,368,302	\$ 4,627,444
Public safety	22,951,485	23,922,957	24,187,445	23,718,909	23,177,212	23,337,415	24,347,998	25,840,494	26,645,815	23,379,480
Utilities and environment	223,469	226,975	219,431	219,631	219,560	220,176	-	-	-	-
Transportation	9,045,766	4,214,922	4,012,477	4,235,164	4,206,821	4,459,164	5,801,997	5,515,358	6,014,666	6,865,230
Economic environment	3,148,575	2,031,753	3,310,097	2,231,951	1,865,434	1,813,732	1,889,697	1,905,763	2,142,745	2,037,587
Cultural and recreation	6,931,036	5,944,853	6,510,247	5,975,233	6,061,443	5,991,865	6,127,784	5,967,564	6,210,732	6,577,861
Interest on long-term debt	1,181,513	961,926	976,987	1,511,968	1,172,255	1,221,700	1,214,965	1,097,787	1,211,659	1,168,037
Total governmental activities expenses	48,283,768	41,304,769	42,467,271	42,477,986	39,038,557	40,397,336	43,280,561	44,532,927	46,593,919	44,655,639
Business-type activities:										
Water	8,829,441	9,242,707	8,298,916	8,868,640	8,923,134	9,276,527	10,222,657	13,163,870	13,690,176	13,596,316
Wastewater	8,917,620	8,927,299	9,009,876	9,822,019	9,943,879	9,945,606	10,128,629	12,725,757	13,653,478	14,661,810
Golf course	3,254,936	3,198,390	2,256,772	2,135,886	2,271,036	4,008,939	3,827,264	3,972,630	3,417,408	4,364,422
Other proprietary funds	1,212,461	1,478,026	1,603,135	1,831,098	2,281,994	2,151,899	1,823,388	2,564,868	4,016,057	2,930,825
Total business-type activities expenses	22,214,458	22,846,422	21,168,699	22,657,643	23,420,043	25,382,971	26,001,938	32,427,125	34,777,119	35,553,373
Total primary government expenses	\$ 70,498,226	\$ 64,151,191	\$ 63,635,970	\$ 65,135,629	\$ 62,458,600	\$ 65,780,307	\$ 69,282,499	\$ 76,960,052	\$ 81,371,038	\$ 80,209,012

Changes in Net Position
Last Ten Fiscal Years
(accural basis of accounting)

	December 31,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Change in Net Position										
Governmental activities:										
Excess of revenues over expenses	\$ (6,897,383)	\$ (46,353)	\$ (4,388,296)	\$ (98,632)	\$ (1,277,748)	\$ (641,168)	\$ 3,770,546	\$ 3,181,910	\$ 10,395,979	\$ 10,940,970
Transfers	1,973,245	4,175,924	3,610,764	3,737,965	4,462,373	5,492,002	6,416,953	(24,055)	-	-
Governmental activities change in net position	(4,924,138)	4,129,571	(777,532)	3,639,333	3,184,625	4,850,834	10,187,499	3,157,855	10,395,979	10,940,970
Business-type activities:										
Excess of revenues over expenses	9,893,836	11,209,185	8,771,645	14,108,171	10,556,309	7,588,478	11,408,881	4,011,760	4,886,660	6,401,648
Transfers	(1,973,245)	(4,175,924)	(3,610,764)	(3,737,965)	(4,462,373)	(5,492,002)	(6,416,953)	24,055	-	-
Business-type activities change in net position	7,920,591	7,033,261	5,160,881	10,370,206	6,093,936	2,096,476	4,991,928	4,035,815	4,886,660	6,401,648
Governmental Activities Net Position:										
Net position - beginning	88,645,471	85,911,876	84,358,110	84,615,528	83,488,937	91,292,107	93,903,162	94,837,059	97,994,914	109,377,800
Prior period adjustment/special items	(140,726)	(5,811,306)	(2,144,491)	(465,545)	-	(244,420)	(100,372)	-	986,907	-
Net position - ending	83,580,607	84,230,141	81,436,087	87,789,316	86,673,562	95,898,521	103,990,289	97,994,914	109,377,800	120,318,770
Business-type activities net position										
Net position - beginning	117,455,560	128,900,769	144,890,858	153,438,033	156,856,948	165,531,263	168,484,295	169,131,159	173,166,974	178,053,634
*Prior period adjustment/special items	(705,529)	10,904,141	(728,969)	(125,821)	(209,083)	(148,347)	714,050	-	-	(30,787,297)
Net position - ending	124,670,622	146,838,171	149,322,770	163,682,418	162,741,801	167,479,392	174,190,273	173,166,974	178,053,634	153,667,985
Total Primary Government Net Position	\$ 208,251,229	\$ 231,068,312	\$ 230,758,857	\$ 251,471,734	\$ 249,415,363	\$ 263,377,913	\$ 278,180,562	\$ 271,161,888	\$ 287,431,434	\$ 273,986,755

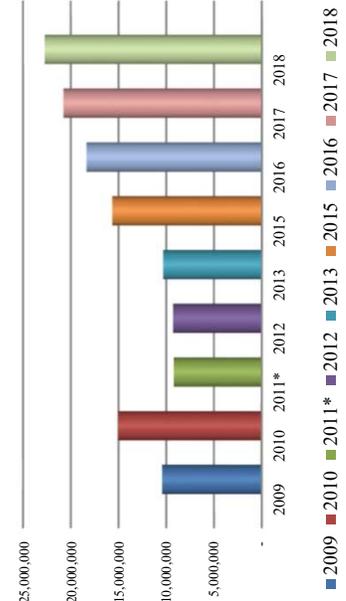
* GASB 75

Cumulative Effect of Change in Accounting Principle

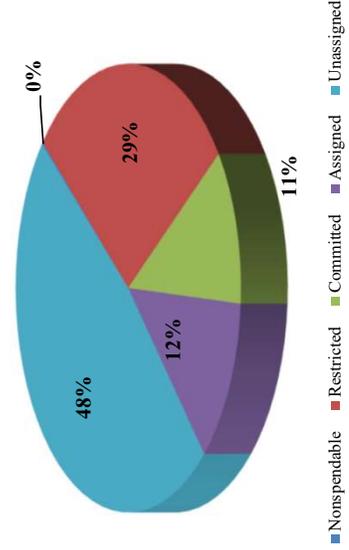
Fund Balance of Governmental Funds
Last Ten Fiscal Years

	December 31,									
	2009	2010	2011*	2012	2013	2014	2015	2016	2017	2018
General fund										
Nonspendable	\$ -	\$ -	\$ 18,683	\$ 18,418	\$ 24,801	\$ 20,060	\$ 18,827	\$ 23,407	\$ 18,957	\$ 30,279
Restricted	-	-	48,556	20,562	50,179	50,179	76,836	59,868	173,169	117,097
Committed	-	-	-	-	-	-	729,705	939,373	1,024,537	1,298,268
Assigned	-	-	65,926	545,168	-	-	-	-	-	-
Unassigned	-	-	3,274,281	4,018,522	4,794,308	4,725,880	4,658,608	6,942,454	9,102,269	10,886,312
General fund *										
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	1,957,308	3,049,878	-	-	-	-	-	-	-	-
Total General Fund	\$ 1,957,308	\$ 3,049,878	\$ 3,407,446	\$ 4,602,670	\$ 4,869,288	\$ 4,796,119	\$ 5,483,976	\$ 7,965,102	\$ 10,318,932	\$ 12,331,956
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ 23,264	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	4,592,196	2,786,592	3,040,543	2,923,689	7,813,051	7,121,639	6,536,627	6,378,014
Committed	-	-	232,026	313,984	357,663	652,253	674,653	566,466	785,236	1,269,567
Assigned	-	-	1,045,415	1,577,720	2,051,610	1,927,149	1,674,781	2,700,402	3,125,414	2,748,639
Unassigned	-	-	(96,866)	-	-	-	-	-	-	-
All other governmental funds *										
Reserved	350,758	391,078	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	5,758,691	4,488,327	-	-	-	-	-	-	-	-
Capital projects funds	2,096,861	6,662,498	-	-	-	-	-	-	-	-
Debt service funds	262,834	433,778	-	-	-	-	-	-	-	-
Total All Other Governmental Funds	\$ 8,469,144	\$ 11,975,681	\$ 5,796,035	\$ 4,678,296	\$ 5,449,816	\$ 5,503,091	\$ 10,162,485	\$ 10,388,507	\$ 10,447,277	\$ 10,396,220

Governmental Fund Balances by Fiscal Year



2018 Governmental Fund Balances



*Fund Balance reporting change resulting from implementation of GASB54 in 2011

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	December 31,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Taxes	\$24,259,262	\$23,958,593	\$24,139,778	\$24,476,535	\$24,893,527	\$25,964,771	\$32,486,301	\$34,904,810	\$36,450,093	\$38,800,480
License and permits	1,174,918	1,165,394	1,233,719	1,133,301	1,264,323	1,306,759	1,439,387	1,499,846	1,470,392	1,677,810
Intergovernmental	8,126,087	8,266,451	5,650,308	6,961,371	5,597,461	6,010,619	4,982,307	4,476,429	9,216,305	6,347,630
Charges for services	5,188,790	5,648,907	4,950,225	6,601,588	3,345,061	3,079,275	3,507,757	3,113,149	6,889,927	3,980,621
Fines and forfeits	1,929,836	1,581,937	1,536,690	1,492,213	1,252,160	1,260,469	1,377,204	1,475,329	1,571,777	1,682,679
Miscellaneous	1,636,519	2,962,238	1,706,691	1,985,835	1,737,857	2,030,651	2,129,699	1,702,113	2,178,425	2,272,045
Total revenues	42,315,412	43,583,520	39,217,411	42,650,843	38,090,389	39,652,544	45,922,655	47,171,676	57,776,919	54,761,265
Expenditures										
General government	6,793,202	6,878,458	7,237,760	6,096,052	4,833,662	4,713,790	5,204,949	5,384,977	7,638,665	6,333,353
Public safety	22,222,451	22,369,568	21,787,632	21,161,867	21,473,549	22,513,669	23,534,874	23,363,734	23,430,397	24,799,370
Utilities and environment	226,975	219,431	219,631	219,560	28,166	23,165	28,694	28,401	24,450	31,103
Transportation	3,372,750	3,010,848	3,135,657	4,419,430	3,242,692	4,236,661	4,382,943	3,807,174	5,763,284	4,690,768
Economic environment	1,950,417	3,269,259	2,292,909	1,891,527	1,616,533	1,647,643	1,799,656	1,832,929	2,330,587	2,343,463
Mental/physical health	74,922	75,126	75,573	69,963	271,038	274,877	275,421	154,084	126,279	82,030
Cultural and recreation	4,548,291	4,867,545	4,364,162	4,530,933	4,226,772	4,480,333	4,552,498	4,458,543	4,544,247	5,078,832
Debt service										
Principle	1,035,500	771,500	1,382,500	1,458,239	10,025,000	1,260,000	1,255,000	1,685,000	1,715,000	1,770,000
Interest and other debt issue costs	946,444	964,772	1,402,902	1,140,116	1,174,562	1,192,256	1,222,366	1,259,364	1,228,139	1,185,478
Capital	4,874,658	9,361,248	7,256,768	5,708,349	4,781,135	6,028,569	4,879,056	2,598,779	9,262,740	6,172,520
Intergovernmental Payments										
Total expenditures	46,045,610	51,787,755	49,197,697	46,696,036	51,673,109	46,370,963	47,135,457	44,572,985	56,063,788	52,486,917
Excess of revenues over (under) expenditures	(3,730,198)	(8,204,235)	(9,980,286)	(4,045,193)	(13,582,720)	(6,718,419)	(1,212,802)	2,598,691	1,713,131	2,274,348
Other Financing Sources (Uses)										
Proceeds of long-term debt	-	19,407,267	9,675,000	5,215,000	8,590,000	-	4,160,000	-	-	-
Premiums on bonds sold				122,033	401,073	-	399,823	-	-	-
Payments to refunded escrow agent		(10,387,010)	(9,675,000)	(5,653,814)	-	-	-	-	-	-
Capital asset donation and disposal	398,759	40,930	511,823	-	137,498	199,550	67,728	123,770	1,186,254	186,152
Insurance recoveries	14,664	18,629	1,251	349	285	8,817	10,620	8,741	13,218	8,877
Transfers in	7,415,810	5,630,979	6,921,147	6,074,690	6,932,744	8,098,633	4,746,365	1,885,584	2,568,366	4,109,782
Transfers out	(3,239,886)	(2,020,214)	(3,282,833)	(1,612,316)	(1,440,742)	(1,681,679)	(2,840,790)	(1,909,639)	(3,068,366)	(4,617,196)
Total other financing sources and uses	4,589,347	12,690,581	4,151,388	4,145,942	14,620,858	6,625,321	6,543,746	108,456	699,472	(312,385)

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	December 31,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Other Change in Fund Balance										
Change in reserves for inventory	-	(10,666)	6,820	(23,264)	-	-	-	-	-	-
Net change in fund balances	859,149	4,475,680	(5,822,078)	77,485	1,038,138	(93,098)	5,330,944	2,707,147	2,412,603	1,961,963
Fund balances-beginning	9,567,302	10,426,451	15,025,559	9,203,481	9,280,966	10,319,104	10,299,210	15,646,461	18,353,609	20,766,212
Prior Period Adjustments	-	123,428	-	-	-	73,204	16,307	-	-	-
Fund balances-ending	\$10,426,451	\$15,025,559	\$ 9,203,481	\$ 9,280,966	\$10,319,104	\$10,299,210	\$15,646,461	\$18,353,608	\$20,766,212	\$22,728,175
Debt service as a percentage of noncapital expenditures	4.81%	4.09%	6.64%	6.34%	23.88%	6.08%	5.86%	7.01%	6.29%	6.38%

Changes in Fund Balance by Fiscal Year

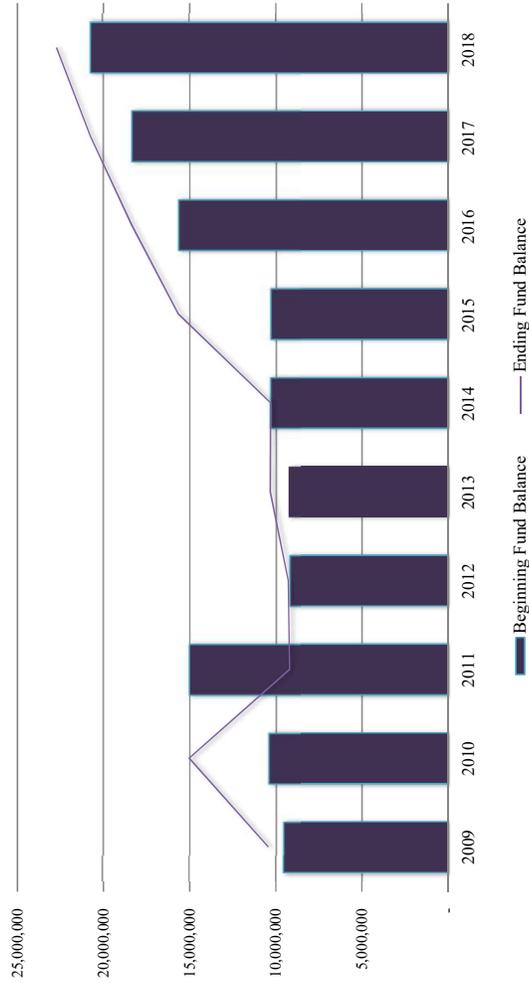


Table 5

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

Fiscal Year	Real Property		Personal Property		Total		Ratio of Assessed Value to Estimated Actual Value	Total Levy Rate per \$1,000
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2009	2,950,336,030	3,430,623,291	134,404,987	138,704,837	3,084,741,017	3,569,328,128	86.2%	2.76
2010	2,738,164,824	3,187,619,120	161,319,684	163,279,032	2,899,484,508	3,350,898,152	86.2%	2.97
2011	2,592,959,827	2,939,863,749	155,787,967	157,999,967	2,748,747,794	3,097,863,716	88.4%	3.13
2012	2,396,294,922	2,704,621,808	152,670,570	155,153,018	2,548,965,492	2,859,774,826	88.8%	3.37
2013	2,250,204,824	2,445,874,809	144,576,776	148,436,115	2,394,781,600	2,594,310,924	92.1%	3.61
2014	2,143,730,007	2,358,338,842	149,270,722	156,304,421	2,293,000,729	2,514,643,263	91.0%	3.85
2015	2,206,109,042	2,346,924,513	148,433,705	149,480,065	2,354,542,747	2,496,404,578	94.1%	3.83
2016	2,358,328,229	2,508,859,818	145,081,330	146,104,058	2,503,409,559	2,654,963,876	88.9%	3.89
2017	2,596,377,541	2,762,103,767	140,227,596	141,216,109	2,736,605,137	2,903,319,876	89.2%	3.57
2018	2,926,744,313	3,113,557,780	146,755,271	147,789,800	3,073,499,584	3,261,347,580	89.1%	3.27

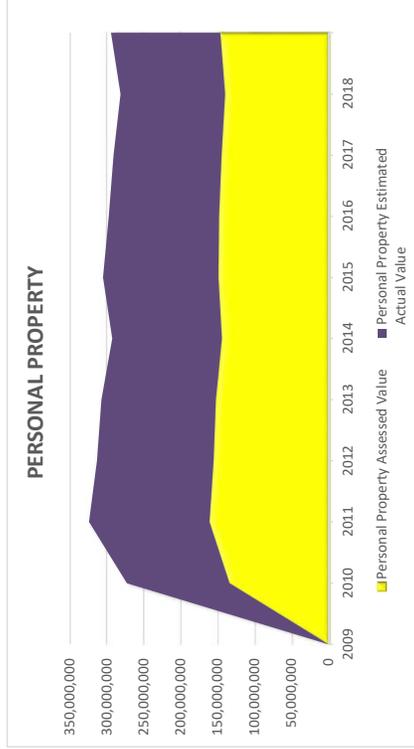
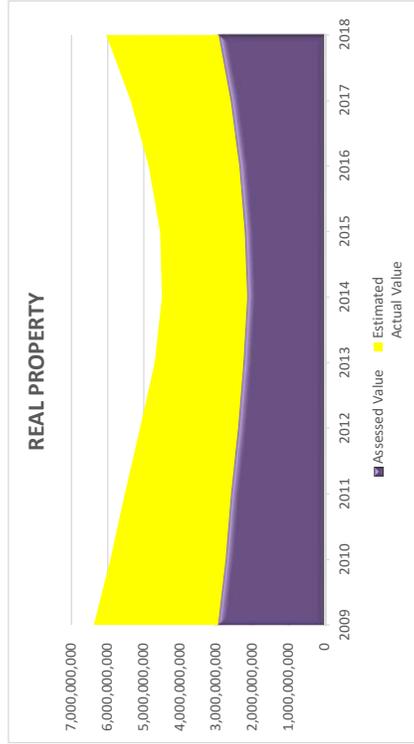


Table 6

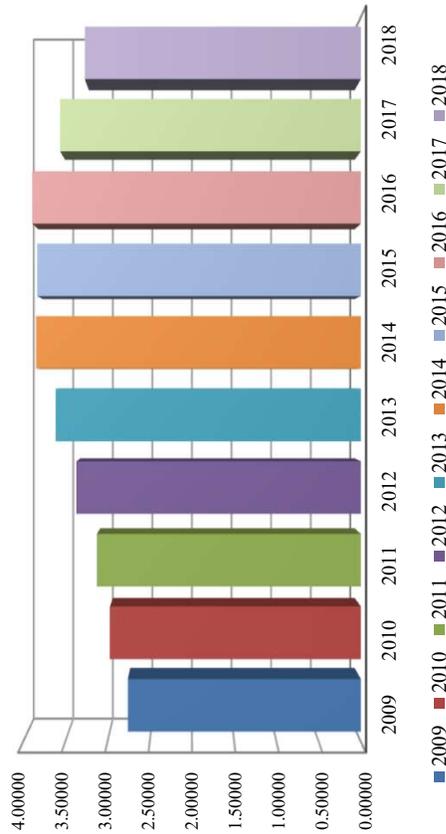
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years

	December 31,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Revenues										
Taxes										
Property Tax	8,490,418	8,553,934	8,546,532	8,578,750	8,511,679	8,688,122	8,971,576	9,618,497	9,746,766	10,044,803
Local Sales & Use Tax										
Local Retail Sales & Use Tax	6,114,008	6,120,060	6,604,669	6,844,193	6,489,850	6,864,848	7,288,823	8,007,178	8,568,933	9,041,182
Local Revitalization Financing	-	146,258	370,613	339,594	337,450	340,860	349,901	352,173	356,075	343,160
Hotel/Motel Sales & Use Tax	362,410	347,792	393,288	417,131	388,620	434,001	529,682	555,833	637,423	695,492
Criminal Justice Sales & Use Tax	427,665	418,917	446,258	451,761	462,935	490,256	541,747	591,310	628,843	714,625
Total Local Sales & Use Tax	6,904,083	7,033,027	7,814,828	8,052,679	7,678,855	8,129,965	8,710,153	9,506,494	10,191,274	10,794,459
Business Taxes										
Business & Occupation Taxes	3,155,501	2,811,903	2,765,879	2,698,574	2,609,466	2,664,794	2,838,188	3,254,215	3,075,502	3,127,854
Gambling Excise Taxes	239,959	276,734	93,146	81,841	55,641	68,993	54,108	68,301	61,669	71,722
Total Business Taxes	3,395,460	3,088,637	2,859,025	2,780,415	2,665,107	2,733,787	2,892,296	3,322,516	3,137,171	3,199,576
Utility Taxes										
Electric Utility	1,714,605	1,716,776	1,776,770	1,756,362	1,822,957	1,839,046	1,786,917	1,921,464	2,056,594	1,966,767
Gas Utility	527,349	419,100	449,995	375,524	365,522	394,593	371,878	346,428	401,961	392,287
Garbage/Solid Waste Utility	460,037	454,929	455,621	459,818	476,599	483,359	573,835	653,451	681,545	716,044
Cable TV Utility	575,472	601,782	619,550	617,149	618,076	636,564	609,528	727,765	659,854	626,234
Telephone Utility	1,475,421	1,338,542	1,210,552	1,198,455	1,132,558	978,824	987,549	860,916	788,543	732,356
Water Utility	1,004,461	1,267,675	1,307,466	1,310,542	1,366,011	1,722,961	1,767,957	1,717,541	2,063,033	2,324,594
Wastewater Utility	1,579,797	2,015,319	2,044,970	2,699,404	2,621,252	2,750,903	3,051,164	2,964,677	2,999,130	3,436,132
Stormwater Utility	244,916	327,771	343,308	452,427	481,739	376,536	547,164	581,527	687,123	164,051
Total Utility Taxes	7,582,058	8,141,894	8,208,232	8,869,681	8,884,714	9,182,786	9,695,992	9,773,769	10,337,783	10,358,465
Other Taxes and State Shared Revenue										
Leasehold Tax	62,232	101,570	110,491	112,087	111,758	123,721	128,893	127,049	153,008	156,644
TBD Vehicle Fees	-	-	-	189,169	431,866	444,012	480,625	510,642	549,548	580,020
Parking Tax	311,374	317,898	316,380	476,499	497,088	547,288	626,078	695,664	650,837	806,149
Real Estate Excise Tax	570,619	412,518	336,378	427,807	481,898	788,594	982,512	1,291,762	1,688,426	2,144,954
State & Local Shared Revenue	1,465,909	1,529,170	1,544,471	1,722,117	1,624,554	2,141,696	1,827,137	2,280,493	1,562,466	1,753,031
Total Other Taxes and State Shared Revenue	2,410,134	2,361,156	2,307,720	2,927,679	3,147,164	4,045,311	4,045,245	4,905,610	4,604,285	5,440,798
Total	28,782,153	29,178,648	29,736,337	31,209,204	30,887,519	32,779,971	34,315,262	37,126,886	38,017,279	39,838,101

**Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years**

Fiscal Year	City of Bremerton Direct Rates					Overlapping Rates					Total Direct & Overlapping Rates	
	Operating Milage	EMS Milage	Debt Service Milage	Total City Milage		Kitsap County Milage	State School Milage	School District Milage/Debt	Bremerton Milage/Debt	Port of Public Utility Milage		Kitsap Regional Library Milage
2009	1.96901	0.50000	0.29004	2.75905		0.90091	2.02559	3.41376	0.71533	0.06348	0.28792	7.40699
2010	2.16239	0.50000	0.30911	2.97151		0.98964	2.13360	3.75818	0.77433	0.06847	0.32040	8.04462
2011	2.32957	0.50000	0.29627	3.12583		1.06784	2.37752	4.13613	0.79156	0.07376	0.34726	8.79406
2012	2.55906	0.50000	0.30861	3.36767		1.13920	2.49738	4.54333	0.81469	0.07804	0.37076	9.44340
2013	2.76184	0.50000	0.35143	3.61327		1.20157	2.50708	5.52472	0.88352	0.08173	0.39111	10.08973
2014	2.95020	0.50000	0.39533	3.84554		1.23562	2.47237	5.88763	0.39439	0.08544	0.40208	10.47753
2015	2.94554	0.50000	0.38686	3.83240		1.20167	2.17682	5.81830	0.38814	0.08312	0.39013	10.05818
2016	2.83000	0.49000	0.57000	3.89000		1.16649	2.35544	5.56692	0.38170	0.08059	0.38179	9.93293
2017	2.63000	0.45000	0.48000	3.56000		1.08619	2.11674	5.53232	0.35055	0.07411	0.35337	9.51326
2018	2.40800	0.41000	0.45000	3.26800		1.01971	3.02127	5.01543	0.32699	0.06816	0.43169	9.88325

City of Bremerton Direct Property Tax Rate



Total Direct & Overlapping Property Tax Rates

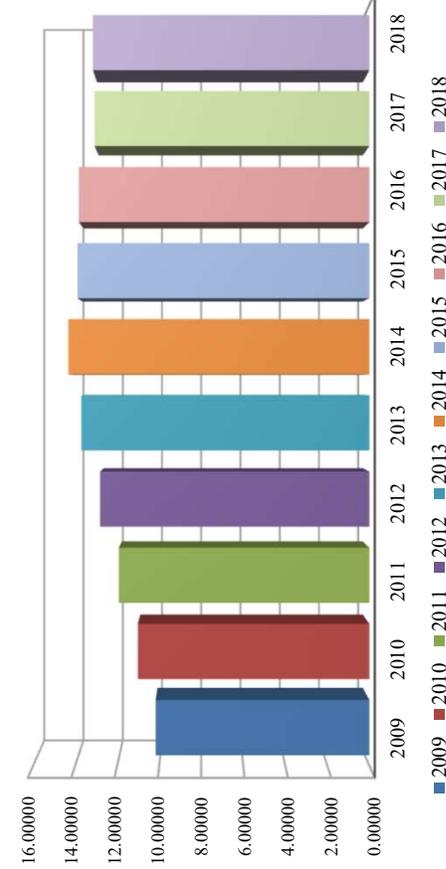


Table 8

Principal Property Taxpayers
Current Year and Nine Years Ago

2018		2008	
Taxpayer	Taxable Assessed Valuation	Taxpayer	Taxable Assessed Valuation
Puget Sound Energy	\$ 42,567,365	Puget Sound Energy	\$ 32,103,305
Cascade Living Group	18,456,750	East Park LLC	20,796,880
EP Holdings LLC	18,255,340	Kitsap Community Credit Union	18,925,960
Pine Ridge Partners LLC	16,411,290	SHP II Bremerton LLC	11,968,680
Bremerton Fee Owner LLC	12,550,580	New Albertsons Inc	11,295,780
Arch BPRMWA01 LLC	12,550,580	Bremer Trust	11,208,290
Oyster Bay Holdings LLC	12,542,350	Bremerton Residential Investments	10,609,630
Qwest Corporation	11,573,106	Toyexpansion	10,046,230
Heartland Automobile Prop LLC	10,553,210	R & L Property Management	9,831,040
HCK2 LLC	10,210,726	Ryan Tim Properties LP	9,735,710
Top Ten Taxpayer Taxable Assessed Valuation	165,671,297	Top Ten Taxpayer Taxable Assessed Valuation	146,521,505
All Other Taxpayer Taxable Assessed Valuation	2,570,933,840	All Other Taxpayer Taxable Assessed Valuation	2,968,236,923
Total Taxpayer Taxable Assessed Valuation	\$2,736,605,137	Total Taxpayer Taxable Assessed Valuation	\$3,114,758,428
	100.0%		100.0%
	6.1%		4.7%
	93.9%		95.3%

Assessed Valuation of 2018 Top Ten Taxpayers Compared to Total Taxable Assessed Valuation

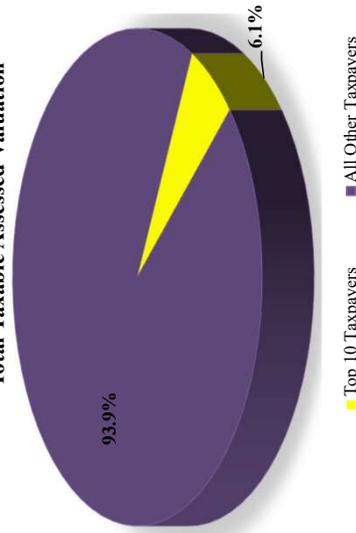


Table 9

**Property Tax levies and Collections
Last Ten Fiscal Years
(In Thousands)**

Fiscal Year	Tax Levy	Current Tax Collections	% of Tax Levy Collected	Delinquent Tax Collections	Total Tax Collections	% of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	% of Outstanding Delinquent to Tax Levy
2009	8,507	8,064	94.79%	192	8,256	97.05%	735	8.64%
2010	8,613	8,209	95.31%	411	8,620	100.08%	669	7.77%
2011	8,590	8,278	96.37%	283	8,561	99.66%	655	7.63%
2012	8,587	8,242	95.98%	317	8,559	99.67%	614	7.15%
2013	8,647	8,321	96.23%	290	8,611	99.58%	575	6.65%
2014	8,812	8,575	97.31%	256	8,831	100.22%	432	4.90%
2015	9,019	8,824	97.84%	207	9,031	100.13%	373	4.14%
2016	9,730	9,531	97.95%	146	9,677	99.46%	321	3.30%
2017	9,756	9,603	98.43%	127	9,730	99.73%	319	3.27%
2018	10,031	9,885	98.54%	148	10,033	100.02%	327	3.26%

Annual Property Tax Levies and Taxes Collected

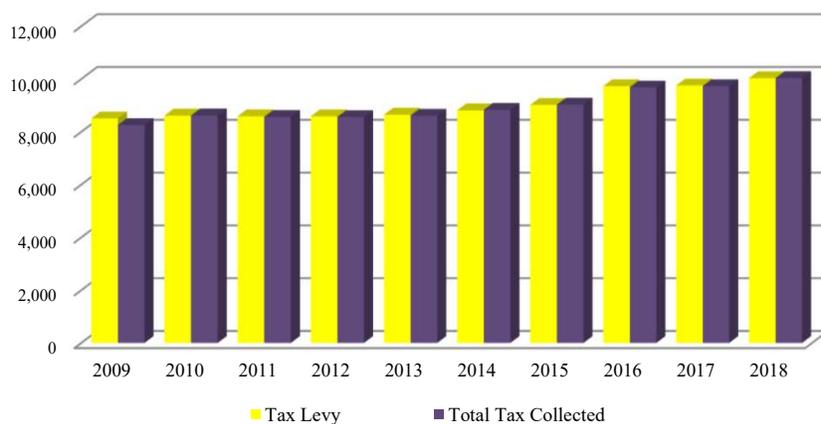


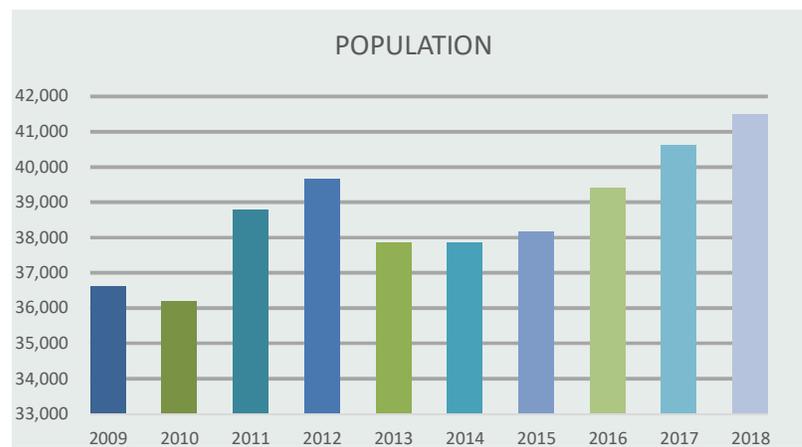
Table 10

**Ratio of Net General Bonded Debt
To Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years**

Fiscal Year	Population*	Assessed Value**	General Obligation Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Percentage Net Bonded Debt to Assessed Value	Debt per Capita
2009	36,620	3,084,741,017	26,847,185	313,948	26,533,237	0.86%	725
2010	36,190	2,899,484,508	35,705,685	474,303	35,231,382	1.22%	974
2011	38,790	2,748,747,794	39,511,239	426,513	39,084,726	1.42%	1,008
2012	39,650	2,548,965,492	37,768,000	275,190	37,492,810	1.47%	946
2013	37,850	2,394,781,600	36,260,000	203,725	36,056,275	1.51%	953
2014	37,850	2,293,000,729	34,770,000	293,160	34,476,840	1.50%	911
2015	38,180	2,354,542,747	37,430,000	546,561	36,883,439	1.57%	966
2016	39,410	2,503,409,559	35,460,000	464,060	34,995,940	1.40%	888
2017	40,630	2,736,605,137	33,445,000	438,766	33,006,234	1.21%	812
2018	41,500	3,073,499,584	31,360,000	475,595	30,884,405	1.00%	744

* State of Washington, Office of Financial Management

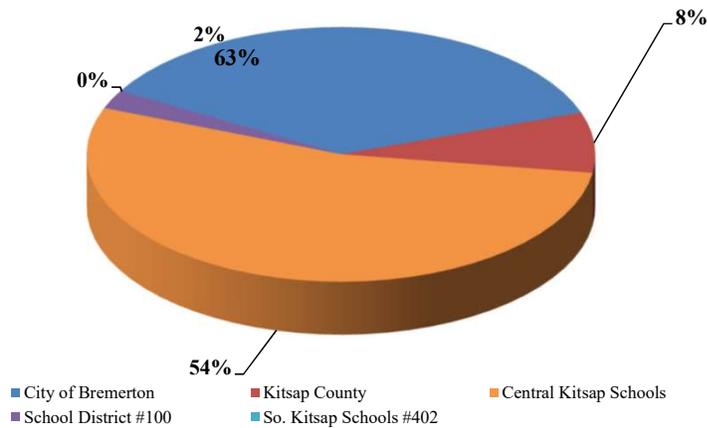
** Kitsap County Treasurer's Office



**Computation of Direct and Overlapping Debt
December 31, 2018**

Jurisdiction	Gross General Obligation	Percentage Applicable to Bremerton	Amount Applicable to Bremerton
City of Bremerton	27,750,000	100.00 %	27,750,000
Kitsap County	67,882,879	8.60 %	5,837,928
Central Kitsap Schools	188,665,000	21.68 %	40,902,572
School District #100	2,501,677	73.27 %	1,832,979
So. Kitsap Schools #402	1,861,311	0.36 %	6,701
TOTAL	288,660,867		76,330,179

**Percentage of Direct & Overlapping Debt
Applicable to the City of Bremerton**



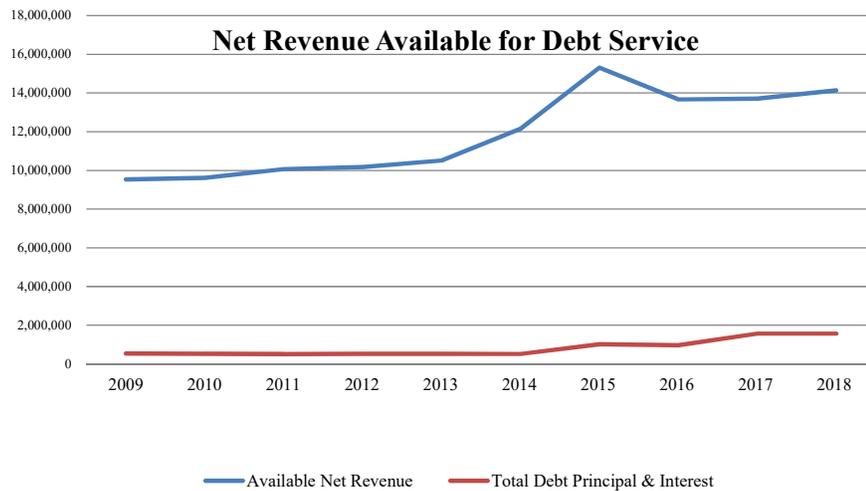
**Computation of Legal Debt Margin
as of December 31, 2018**

Total Taxable Property Value	3,073,499,584	
2.5% General purpose limit is allocated between:	76,837,490	
Up to 1.5% debt without a vote (RCW 39.36.020)	46,102,494	
Less: Outstanding Debt (non-voted)	21,925,000	
Less: Excess of Debt with a Vote	-	
Add: Available Assets	367,392	
<i>Equals remaining debt capacity without a vote</i>		24,544,886
Up to 2.5% debt with a vote (RCW 39.36.020)	55,279,882	
Less: Outstanding Debt (voted)	9,435,000	
Add: Available Assets	56,299	
<i>Equals remaining debt capacity with a vote</i>		45,901,181
2.5% Utility purpose limit, voted (RCW 39.36.020)	76,837,490	
Less: Outstanding Debt	-	
Less: Contracts Payable	-	
Add: Available Assets	-	
<i>Equals remaining debt capacity- Utility purpose, voted</i>		76,837,490
2.5% <i>Open Space, park & capital facilities, voted (RCW 39.36.020)</i>	76,837,490	
Less: Outstanding Debt	-	
Less: Contracts Payable	-	
Add: Available Assets	-	
<i>Equals remaining debt capacity - Open space, park & capital facilities voted</i>		76,837,490

**Water and Sewer Revenue Bond Coverage
Last Ten Fiscal Years**

Fiscal Year	Gross Revenue	Maintenance & Operating Expenses*	Net Revenue Available for Debt Service	Current Principal	Interest	Total	Current Coverage Ratio
2009	22,697,794	13,160,506	9,537,288	320,000	210,148	530,148	17.99
2010	22,172,232	12,563,519	9,608,713	330,000	196,452	526,452	18.25
2011	22,869,304	12,807,726	10,061,578	335,000	182,328	517,328	19.45
2012	23,000,401	12,822,748	10,177,653	350,000	167,990	517,990	19.65
2013	23,418,123	12,907,625	10,510,498	365,000	153,010	518,010	20.29
2014	27,651,623	15,502,853	12,148,770	375,000	137,388	512,388	23.71
2015	31,231,386	15,924,253	15,307,133	595,000	420,344	1,015,344	15.08
2016	30,712,602	17,041,373	13,671,229	620,000	352,046	972,046	14.06
2017	32,292,432	18,577,191	13,715,241	915,000	651,782	1,566,782	8.75
2018	33,149,206	19,014,390	14,134,816	988,950	575,110	1,564,060	9.04

* Net of depreciation, amortization and City taxes

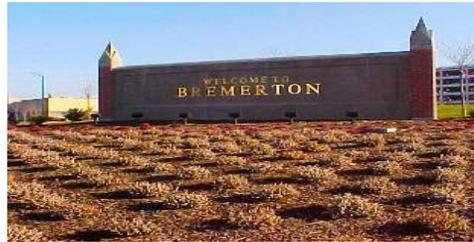


Miscellaneous Statistics

DATE OF INCORPORATION
October 14, 1901

FORM OF GOVERNMENT
Council - Mayor

Type of Government
Home-Rule Charter



Demographics in 2018
Total Area for City of Bremerton 32.1 Square Miles

Number of City Employees 2018
Full-Time Equivalents 321.00

Fire Protection
Number of Personnel 59
Number of Stations 3
Fire and Aid Calls - 2018 9,120
Priority 1 Response Time (minutes) 5:35



Police Protection
Number of Police Officers 54
Calls for Service - 2018 49,679
Average Priority 1 Response Time (minutes) 3:36
Average Priority 2 Response Time (minutes) 4:50



Parks & Recreation
Number of Developed Parks 36
Number of Park Acres 709.50
Senior Centers 1
Bremerton Family YMCA 1
Community Pool - Jarstad Aquatic Center 1
Golf - Gold Mountain Golf Complex 1
Ice Arena - Bremerton Ice Arena 1



Business Licenses
Number of Business Licenses Issued - 2018 4,481
Number of Business Licenses Issued in City Limits 1,413
Number of Landlord Licenses Issued - 2018 1,692

Miscellaneous Statistics

Water Utility Services 2018

Residential Accounts	17,428
Commercial Accounts	1,887
Storage Capacity (gallons)	33,240,000
Cascade Dam Capacity (gallons)	1.4 billion
Average Daily Demand (millions per gallon-MG)	6.2
Reservoirs	17
Watershed Land (square miles)	12.96
Sources:	
Surface Supply (MG)	1,082
Ground Supply (MG)	1,150
Miles of Main	322



Bremerton supplies 3 billion gallons of water each year to 55,000 people, representing 36% of all the water supplied in Kitsap County. Bremerton regularly monitors the physical, chemical, and bacteriological characteristics to ensure that the drinking water is safe and water quality is the best possible.

Sewer Utility Services 2018

Residential Sewer Accounts	10,341
Commercial Sewer Accounts	934
Miles of Main	151
Miles of Force Main	31
Sewage Pump Stations	39
Grinder Pump Stations	169
Westside Wastewater Treatment Plant:	
Average Annual Flow - MGD	5.0
Hydraulic Peak Capacity - MGD	45
Permitted Average	12.5
Eastside CSO Plant	
Peak Treatment Capacity - MGD	20



Bremerton's sewage system provides sewer service to approximately 37,000 people. The wastewater collection system serves City residents as well as nearby areas in unincorporated Kitsap County.

Stormwater Utility Services 2018

Residential Accounts	10,466
Commercial Accounts	1,034
Miles of Mains	148



It is the mission of the Stormwater Program within the Department to control flooding, enhance water quality, protect sensitive habitat areas, and optimize the recharge of local aquifers.

Miscellaneous Statistics

City Streets

Street Miles	144
State Highway Miles	19
Miles of Sidewalks	127
Signalized Traffic Intersections	39
Street Lights:	
City Owned	948
Leased from Puget Sound Energy	1,738
Signs, Crosswalks & Lane Markings	7,700



Forestry

Water and Utility Forest Lands (acres)	8,300
Miles of Forest Roads	60
Timber Harvested (board feet)	1.19 MBF
Biosolids applied (cubic yards)	2,936
Reforestation (seedlings planted)	32,050

Public Schools

Bremerton is served primarily by Bremerton School District #100. A small percentage of children attend Central Kitsap School District #401.

Elementary	6
Middle School	1
Junior High	1
High School	1
Vocational School	1

Colleges

Olympic College	Navy College
1600 Chester Ave., Bremerton	Naval Kitsap Bremerton
360 792-6050	2255 Cole Ave. Bldg. 853, Bremerton
1 800 259-6718	360 476-4282 Ext. 9176

Hospitals

Harrison Medical Center	Naval Hospital Bremerton
2520 Cherry Ave., Bremerton	1 Boone Road, Bremerton
360 377-3911	1 800 422-1383

Miscellaneous Statistics

Local Transportation

Washington State Ferries	
Seattle Bremerton Route - Total Annual Rides 2018	2,893,235
Kitsap Transit 2018	
Foot Ferry	
Annual Rides - Port Orchard & Annapolis	554,188
Buses (County Wide)	
Annual Bus Rides (<i>Routed Service</i>)	2,152,638
Kitsap Access & VanLink	296,602
Worker/Driver Service	357,573
Fast Ferry	299,471
2018 Total Bus Ridership	3,106,284
Vanpool and Other	
Vanpool Service	168,271
2018 Total Vanpool Ridership	168,271
Guaranteed Ride Home	
Guaranteed Ride Home	
2018 Total Guaranteed Ride Home	131
Total Kitsap Transit Ridership	3,828,874

Sources: Washington State Ferries
Kitsap Transit

Schedule of Insurance

COMPANY, POLICY NUMBER & TERM	COVERAGE	LIMITS	
Allied World Insurance Company Policy # 5110-0088-01 02/01/2019 to 02/01/2020	Excess Liability: BI, PD, Personal & Advertising Injury, Employee Benefits Liability	\$1,000,000	Each Occurrence/\$3,000,000 Annual Aggregate
	Automobile Liability	\$1,000,000	Each Accident
	Law Enforcement Liability	\$1,000,000	Each Occurrence/\$3,000,000 Annual Aggregate
	Public Officials Liability	\$1,000,000	Each Occurrence/\$3,000,000 Annual Aggregate
	Employment Practices Liability	\$1,000,000	Each Occurrence/\$3,000,000 Annual Aggregate
	Self -Insured Retention	\$500,000	Each Accident/Occurrence
Allied World National Insurance Company Policy # 5111-0136-01 02/01/2019 to 02/01/2020	Follow Form Excess Liability: Coverages listed above	\$9,000,000	Each Occurrence/\$9,000,000 Annual Aggregate
Midwest Employers Casualty Company Policy # EWC008924 02/01/2019 to 02/01/2020	Excess Workers' Compensation: Workers' Compensation and Employers' Liability	Statutory \$1,000,000	Workers' Compensation Employers' Liability
	Self Insured Retentions:	\$500,000 \$500,000	Each Accident Each Employee for Disease
Hartford Fire Insurance Company Policy # 52 UFJ HC7428 12/31/2018 to 12/31/2019	Property: Risk of physical loss and damage to real and personal property (including Earthquake and Flood at specified locations)	\$400,000,000 \$25,000,000 \$50,000,000 \$37,083,657 \$8,442,618 \$1,000,000	Loss Limit excess of applicable deductibles Aggregate on Earth Movement Aggregate on Flood – Non-High Hazard Business Income Covered Vehicles Covered Vehicles – While Over the Road Subject to various sublimits

COMPANY, POLICY NUMBER & TERM	COVERAGE	LIMITS	
	Deductibles:	\$100,000 3% 3% \$50,000	Deductible - All perils except Deductible - On earth movement, subject to \$100,000 minimum Deductible - On High Hazard Flood, subject to \$500,000 minimum - \$100,000 All Other Flood Deductible – Equipment Breakdown
Empire Indemnity Ins Co Policy # BPP1261270 12/31/2018 to 12/31/2019	Difference In Conditions: 75% - \$18,750,000 Carrier Participation	3%	Deductible – On earth movement, subject to \$100,000
General Security Indemnity Company Policy # TR0001486-05914-18 12/31/2018 to 12/31/2019	Difference In Conditions: 25% - \$6,250,000 Carrier Participation	3%	Deductible – On earth movement, subject to \$100,000
Lloyds of London (Various) Policy # B080113467L18 12/31/2018 to 12/31/2019	Terrorism: Act of Terrorism and/or Act of Sabotage Deductible	\$150,000,000 \$0	Policy Limit
Great American Insurance Company Policy # GVT 124-39-25-20-00 02/01/2019 to 02/01/2020	Crime: Employee Dishonesty, Forgery or Alteration, Inside the Premises, Outside the Premises, Computer Fraud, Money Orders & Counterfeit Paper Currency, Funds Transfer Fraud, Fraudulent Transfer, ERIS Dishonesty Coverage Deductible:	\$1,000,000 \$100,000 \$25,000	Per Occurrence Fraudulent Transfer Limit Deductible Per Occurrence

COMPANY, POLICY NUMBER & TERM	COVERAGE	LIMITS	
Indian Harbor Insurance Company (AXA XL Catlin) Policy # MTP 9038172 00 02/01/2019 to 02/01/2020	Cyber Security Liability: Third Party - Privacy and Cyber Security, Privacy Regulatory Defense, Awards and Fines First Party – Business Interruption and Extra Expense, Data Recovery, Cyber-Extortion and Ransomware, Data Breach Response and Crisis Management Coverage	\$5,000,000 \$5,000,000 \$25,000	Third Party Liability Limit First Party Liability Limit Subject to various sublimits Retention
Illinois Union Insurance Company Policy # PPL G27270013 002 05/16/2016 to 05/16/2019	Pollution & Remediation Legal Liability: Self Insured Retention:	\$1,000,000 \$1,000,000 \$100,000 \$400,000 \$25,000	Each Pollution Condition Aggregate SIR Each Pollution Condition Aggregate Retention – All Pollution Conditions Maintenance Retention thereafter
Indian Harbor Insurance Company Policy # XEC0051388 01/30/2018 to 05/16/2019	Excess Pollution & Remediation Legal Liability:	\$2,000,000 \$5,000,000 Excess \$1,000,000	Each Pollution Condition Aggregate Each Pollution Condition/\$1,000,000 Aggregate
Travelers Property Casualty Company of America Policy # ZOH-16N32168-18-ND 10/01/2018 to 10/01/2019	Hull & Machinery / Protection & Indemnity: Fire Boat Deductible:	\$193,000 \$1,000,000 \$5,000	Hull & Machinery Limit Protection & Indemnity Limit Per Occurrence
Travelers Property Casualty Company of America Policy # ZOX- 81N04240-18-ND 10/01/2018 to 10/01/2019	Excess Protection & Indemnity: Fire Boat	\$4,000,000	Limit of Liability

COMPANY, POLICY NUMBER & TERM	COVERAGE	LIMITS	
Water Quality Insurance Syndicate Policy # 52-82707 10/01/2018 to 10/01/2019	Vessel Pollution: Fire Boat	\$1,000,000	Limit of Liability

Glossary

Accounting System

The set of records and procedures that are used to record, classify, and report information as to the financial status and operating conditions of an entity.

Accrual Basis of Accounting

Under this accounting method, transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements. Proprietary (enterprise and internal service) and non-expendable trust funds use this basis of accounting.

Actual

Actual, as used in the fund summaries, revenue summaries and department and division summaries within the budget document, represents the actual financial results. This category is presented on a budgetary basis, and thus excludes full-accrual audit items such as depreciation and amortization.

Ad Valorem Tax

A tax based on the assessed value of a property.

Adopted Budget

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget approved by the City Council. The adopted budget becomes effective January 1st. Subsequent to adoption, Council may make changes throughout the year.

Appropriation

An authorization made by the City Council that permits officials to make expenditures or incur obligations against governmental re-

sources. Appropriations are usually made for fixed amounts and are typically granted for a one year period. Multi-year appropriations can also be established for capital project and other special purpose funds. Multi-year appropriation authority remains in effect until the amount appropriated has been totally expended or until the fund, program, or project is closed because its assigned purpose has been changed or accomplished.

Assessed Valuation

The assessed value (AV) set on taxable property as a basis for levying property taxes placed upon real and personal property by the Kitsap County Assessor.

Assets

Resources having a monetary value and that are owned or held by an entity.

Audit

An annual financial report prepared by an independent auditor. A comprehensive audit document contains a summary statement of the scope of the audit, explanatory comments concerning any exceptions to generally accepted auditing standards, explanatory comments concerning verification procedures, financial statements and schedules, statistical information, supplemental comments, and any finding or recommendations.

B.A.R.S.

The prescribed "Budgeting, Accounting and Reporting System" where compliance is required for all governmental entities within the State of Washington.

Balanced Budget

Revenues (including Beginning Fund Bal-

Glossary

ance) equals or exceeds expenditures (including Ending fund Balance).

Beginning Fund Balance

The beginning fund balance is the residual fund balances representing unused funds brought forward from the previous financial year (ending fund balance).

Bond

A debt instrument with a written promise to pay a specified principal amount along with periodic interest at specific future dates. Bonds are typically used for financing of specific capital expenditures.

Budget

A budget is a financial operational plan including an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a certain period of time, typically one or two years. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and proposed, or whether the appropriating body has approved it.

Budget Amendment

A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). Also called Supplemental Appropriation.

Budget Calendar

A schedule of key dates or milestones that the

City follows in preparation and adoption of the budget.

Budget Document

A written report showing a government’s comprehensive financial plan for a specified period, typically one or two years, that includes both capital and operations.

Budget Message

Written explanation of the budget as proposed by the Mayor including the City’s financial priorities, policies, and target goals for the coming budget period.

Budgetary Basis

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that neither depreciation nor amortization is budgeted for proprietary funds and bond principal in the enterprise funds is subject to appropriation.

Capital (Outlay/Asset)

Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A fixed asset is a tangible object of a long-term character that will continue to be held or used such as land, buildings, machinery, furniture, and other equipment. A capital asset must exceed \$5,000 in cost and have an expected live expectancy of 12 months. For purposes of this definition, a “fixed asset” includes a group of items purchased together that will be used for a “single purpose” that could not be used effectively by themselves.

Capital Improvement Fund

Account for the acquisition or construction of major capital facilities, with exception to those facilities financed by proprietary and trust funds.

Glossary

Capital Improvement Program (CIP)

A plan for a capital expenditure to be incurred each year over a period of five or more future years setting forth each capital project, the amount to be expended in each year, and the method of facing those expenditures.

Cash Management

Management of cash necessary to pay for government services while investing temporary cash excesses in order to earn investment income. Includes forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in accordance with the City's investment policy objectives.

Charges for Service

Includes a wide variety of fees charged for services provided to the public and other agencies.

Comprehensive Plan

An official statement of the goals, objectives and physical plan for the development of the City. Contains a narrative of goals, objectives and policies that describe the desired form, nature and rate of City development.

Consumer Price Index

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by the City Council up-

on the approval of a resolution. The City can separate contingencies into those that are designated for specific purposes and undesignated (also see Designated Contingency and Unappropriated Ending Fund Balance).

Debt Service

Principal and Interest on outstanding bonds due and payable during the fiscal year.

Debt Service Fund

Established to account for the accumulation of resources and for the payment of general obligation debt that have been approved by the voters. It would exclude Enterprise fund debt and contractual obligations accounted for in other individual funds.

Department

An organizational unit usually within a fund, though in a broader sense, a department can encompass more than one fund. Departments can further be segregated into Divisions.

Division

A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Designated Contingency

Amounts set aside for anticipated non-recurring cash flow needs. Includes items such as moving and remodeling, major building repairs, emergency management and capital project or equipment purchases.

Glossary

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pension, medical and life insurance plans.

Encumbrance

Amount of money committed and set aside, but not yet expended, for the purchases of goods or services.

Ending Fund Balance

The residual non-restricted funds that are spendable or available for appropriation after the end of the fiscal year, or during the fiscal year, if a state of emergency is declared by the Mayor.

Enterprise Fund

Established to account for operations, including debt service that are financed and operated similarly to private businesses—where the intent is the service is self-sufficient, with all costs supported predominantly by user charges.

Expenditures/Expenses

The type of accounts that record transactions for the cost of goods received or services rendered whether cash payments have been made or not. These accounts are called expenditures on the modified accrual basis of accounting and expenses on the accrual basis.

Fees

Charges for specific Service in connection with providing a service, permitting and activity or imposing a fine.

Fiscal Management

A government's directive with respect to revenues, spending, reserves and debt management as these relate to governmental services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Bremerton's fiscal year is January 1 through December 31.

Franchise Fee

Charged to all utilities operating within the City and is a reimbursement to the General fund for the utility's use of City streets and right-of-ways.

Full-Time Equivalent (FTE)

An expression of staff in terms of full-time employment (40 hours per week). For example, a person who works 40 hours per week is described as 1 FTE and 20 hours per week as .50 FTE.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance

The amount of an entity's assets above the amount of its liabilities. A negative fund bal-

Glossary

ance is sometimes called a deficit. An undesignated fund balance reflects historical receipts less than historical expenditures in non-proprietary funds. When all designated and reserved resources are removed or deducted in arriving at the year-end undesignated fund balance, the remaining value is that available for budgetary appropriation. Also called Ending Fund Balance.

General Fund

Accounts for all receipts and disbursement transactions associated with ordinary City operations not required to be accounted for in another fund. This fund is both tax and general revenue supported. Major revenue sources for the General Fund include property, sales, excise taxes, and miscellaneous permits and fees.

General Long-term Debt

Represents any unmatured debt not considered to be a fund liability. General Obligation Bonds (G.O. Bonds) are secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's property taxing power. Usually issued to pay for general capital improvements such as parks and City facilities.

Governmental Funds

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant

A contribution by one government unit to an-

other. The contribution is usually made to aid in the support of a specified function.

Infrastructure

Public domain capital assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Indirect Charges

Administrative and overhead costs that are incurred in one area, but charged to another. These charges are budgeted as interfund transfers.

Interfund Transfers

Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from the other funds are appropriated as expenditures.

Intergovernmental Revenues

Levied by one government but shared on a predetermined basis with another government or class of governments.

Interlocal Agreement

A contract between two government entities whereby one government assumes the lead responsibility of a project that overlaps both jurisdictions.

Internal Service Fund

Account for the financing of goods and services provided by one department or agency to other departments or agencies of government, or to other governments, on a cost reimbursement basis.

Levy

Gross amount of property taxes imposed on the assessed value of taxable property. The net amount received by a government will be

Glossary

less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

Line Item Budget

References the individual account lines of budget, where proposed appropriations are based on individual objects of expense within a department or program.

Local Improvement District

Consists of a group property owners desiring improvements to their property. Bonds can be issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against affected properties to spread out the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Modified Accrual Basis

The modified accrual basis of accounting is used in governmental funds (general, special revenue, debt service, and capital project funds), expendable trust, and agency funds. Under it, revenues and other financial resource increments are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when they are incurred. The City budgets all funds on a modified accrual basis.

Object

As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples include personnel services, contractual

services, and materials and supplies.

Operating Budget

The operating budget is the primary means by which most of the acquisition, spending, and service delivery activities of a government are controlled. Law requires the use of annual operating budgets.

Operating Transfer

Routine or recurring transfers of assets between funds that support the normal operations of the recipient fund.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it represents the full force and effect of the law within the boundaries of the municipality to which it applies.

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

Personnel Benefits

Employer contributions paid by the City as part of the conditions of employment. Examples include health/dental/vision insurance, state public employee's retirement system, and employment security.

Property Tax

Based off of the assessed value of property times the permanent tax rate and are used as the source of monies to pay general obligation debt and core city services.

Proposed Budget

Glossary

Combines the operating, non-operating and reserve estimated prepared by the Mayor, then presented to the community and the Budget Committee for their review, approval, and recommendation to City Council.

Resource

Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Revenue

Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeitures, interest income, and miscellaneous revenue.

Revenue Bonds

Bonds payable from a pledged source of revenue such as water revenues, which does not also pledge the taxing authority of the City. Pledged revenues may be derived from operation of the financed projects, grants, utility revenues, or other specified revenue streams.

Services and Charges

An expenditure classification that includes professional services, communication, travel, advertising, rentals, leases, insurance, public utility services, and repairs and maintenance.

Special Assessment Bond

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements such as sidewalks, streets, or sewer systems.

Special Revenue Funds

Accounts for the proceeds of revenue sources (other than special assessment, expendable

trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Supplemental Appropriation

An appropriation approved by Council after the initial budget is adopted.

Supplies

An expenditure classification for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory, resale items, small tools and equipment.

Taxes

Compulsory charges levied by taxing districts for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

Tax Levy

The total amount of property taxes needed to pay for basic government operations as well as sufficient amounts to pay for principal and interest on voter-approved bond issues.

Tax Rate

The amount of tax levied for each \$1,000 of assessed valuation as determined by the Kitsap County Assessor's office.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Glossary

Trust Funds

Established to administer resources received and held by the City as the trustee or agent for others. Uses of these funds facilitate the discharge of responsibility placed upon the City by virtue of law or other similar authority.

Unappropriated Ending Fund Balance

Represents the portion of the ending fund balance that is not appropriated to be spent in the current year. It must be segregated for future use and is not available for current appropriation or expenditure, except in the event when the Mayor declares an emergency.

User Fees

Charges for services to the specific entity who directly benefits. Often referred to as Charges for Service.

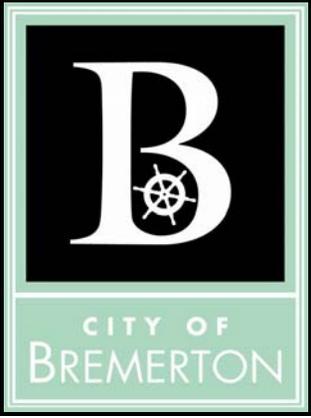
Glossary

BARS	Budget Accounting and Reporting System
BKAT	Bremerton Kitsap Access Television
BMC	Bremerton Municipal Code
BPOG	Bremerton Police Officers Guild
CAC	Citizens Advisory Committee
CDBG	Community Development Block Grant
CENCOM	Central Communications
COBRA	Consolidated Omnibus Budget Reconciliation Act
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
CSO	Combined Sewer Overflow
DCD	Department of Community Development
DEA	Drug Enforcement Agency
DOE	Department of Ecology
DOH	Department of Health
EMS	Emergency Medical Services
EMT	Emergency Medical Technicians
EPA	Environmental Protection Agency
ERR	Equipment Rental Reserve
FMLA	Family and Medical Leave Act
GAAFR	Governmental Accounting, Auditing & Financial Reporting
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GIS	Geographic Information Systems
GMA	Growth Management Act
HUD	Housing and Urban Development
IAFF	International Association of Fire Fighters
ILEADS	Intergraph Law Enforcement Automated Data Systems
IT	Information Technology
KPS	Kitsap Physicians Service
LEOFF	Law Enforcement Officers and Fire Fighters
LID	Low Impact Development

Acronyms

MGD	Million Gallons per Day
MIR	Medical Incident Report
MRSC	Municipal Research Service Center
NCIS	Naval Criminal Investigative Service
PERS	Public Employees Retirement System
PILOT	Payments In Lieu of Taxes
PSNS	Puget Sound Naval Shipyard
RCW	Revised Code of Washington
REET	Real Estate Excise Tax
RMAP	Road Maintenance and Abandonment Plan
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SOG	Special Operations Group
SSTA	Streamline Sales Tax Act
TIP	Transportation Improvement Plan
UGA	Urban Growth Areas
WAC	Washington Administrative Code
WESTNET	West Sound Narcotics Enforcement Team
WWTP	Wastewater Treatment Plan

Acronyms



ORDINANCE NO. 5381

AN ORDINANCE of the City Council of the City of Bremerton, Washington, amending and reestablishing rates and fees for services established in Ordinance No. 5357 relating to Animal Control, Bremerton Kitsap Access Television (“BKAT”), Department of Community Development, Department of Financial Services, Fire Department, Gold Mountain Golf Course, Ivy Green Cemetery, Kitsap Conference Center, Municipal Court, Parking, Parks and Recreation Department, Police Department, Public Records, Department of Public Works and Utilities, Tax & License, Telecommunications and other related services.

WHEREAS, the City Council, by this ordinance, desires to amend and reestablish the rates and fees established in Ordinance No. 5357; NOW THEREFORE,

THE CITY COUNCIL OF THE CITY OF BREMERTON, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. *Rate Tables Amended and Reestablished.* The rates and fees relating to Animal Control, Bremerton Kitsap Access Television (“BKAT”), Department of Community Development, Department of Financial Services, Fire Department, Gold Mountain Golf Course, Ivy Green Cemetery, Kitsap Conference Center, Municipal Court, Parking, Parks and Recreation Department, Police Department, Public Records, Department of Public Works and Utilities, Tax & License, and Telecommunications, and other related services, as set forth in **Exhibit A** of Ordinance No. 5357, are hereby amended and reestablished in their entirety as set forth in the attached **Exhibit A** of this ordinance, said exhibit is incorporated herein by this reference.

SECTION 2. *Rate Tables - Effective Date.* The amendment and reestablishment of rate tables as set forth in Section 1 above shall be effective January 1, 2020.

SECTION 3. *Corrections.* The City Clerk and codifiers of this ordinance are authorized to make necessary corrections to this ordinance including, but not limited to, the correction of scrivener, clerical, typographical, and spelling errors, references, ordinance numbering, section/subsection numbers and any references thereto.

SECTION 4. *Severability.* If any one or more sections, subsections, or sentences of this ordinance are held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

SECTION 5. *Effective Date.* This ordinance shall take effect and be in force ten (10) days from and after its passage, approval and publication as provided by law.

PASSED by the City Council the 20th day of November, 2019.

Leslie Daugs
for ERIC YOUNGER, Council President

Approved this 20th day of November, 2019.

Greg Wheeler
GREG WHEELER, Mayor

ATTEST:

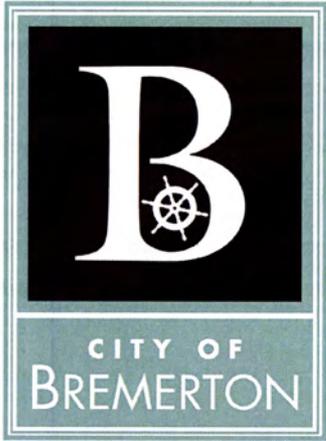
APPROVED AS TO FORM:

Angela Hoover
ANGELA HOOVER, City Clerk

Roger A. Lubovich
ROGER A. LUBOVICH, City Attorney

PUBLISHED the 20th day of November, 2019.
EFFECTIVE the 6th day of December, 2019.
ORDINANCE NO. 5381.

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2020 RATES & FEES

City of Bremerton

Ordinance No. 5381

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TABLE A ANIMAL CONTROL FEES

1. Licenses for Dogs and Cats	
a) For Each Cat Spayed or Neutered (Upon Proof of Spaying or Neutering)	
– Annual	\$7.50
– Lifetime	\$25.00
b) For Each Dog Spayed or Neutered (Upon Proof of Spaying or Neutering)	
– Annual	\$12.50
– Lifetime	\$45.00
c) For Each Cat Not Spayed or Neutered	\$37.50
d) For Each Dog Not Spayed or Neutered	\$37.50
e) Senior Citizen Permanent Dog/Cat	\$12.50
f) Replacement Tag	\$1.00
g) Additional License Fee (for late renewal)	\$10.00
2. License for Chickens	
a) Annually up to five (5) chickens	\$12.50
b) Senior permanent for up to five (5) chickens	\$12.50
3. Impound and Redemption Fees - Domestic Animals	
a) Impound	\$45.00
b) Vaccination	\$45.00
c) Boarding (per day)	\$20.00
d) Medical care	Case dependent
e) Microchip	\$30.00
4. Impound and Redemption Fees - Livestock	
a) Impound	\$60.00
b) Boarding (per day)	\$40.00
c) Medical care	Case dependent
d) Special Transportation fee	\$120.00

TABLE B BREMERTON KITSAP ACCESS TELEVISION (BKAT)

1. PRE-PRODUCTION		
a) Equipment Consultation		\$105.00/hour
b) Program Development		\$105.00/hour
c) Research		\$105.00/hour
d) Location		\$105.00/hour
e) Scripting		\$105.00/hour
f) Graphics Development		\$105.00/hour
2. PRODUCTION*		
a) Set-up		\$105.00/hour
b) Production		\$105.00/hour
c) Breakdown		\$105.00/hour
<i>*minimum of 2 hours for any productions</i>		
3. POST PRODUCTION		
a) Edit		\$105.00/hour
b) Voice Over		\$105.00/hour
4. TRAINING		
a) Studio - 3 hours of camera and director training – max 4 people		No Charge
b) Edit – First 3 hours of Apple Final Cut		No Charge
Additional 5 hours of Apple Final Cut		\$50.00
5. MISCELLANEOUS		
a) DVD Duplication (includes tax)		\$35.84
b) Studio rental for non-members		\$105/hour
BKAT Staff as crew	Additional	\$105/hour
6. MEMBERSHIP (ANNUAL)		
a) Individual Resident (within Kitsap County)		\$25.00
b) Individual Non-Resident		\$50.00
c) Organization – Resident (within Kitsap County)		\$75.00
d) Organization – Non-Resident		\$150.00
7. PUBLIC SERVICE ANNOUNCEMENT		
BKAT will produce a PSA with or without voiceover. The public service announcement will air on BKAT for a minimum of two weeks. Client receives a digital copy for their own purposes.		
		\$105.00/hour

TABLE C DEPARTMENT OF COMMUNITY DEVELOPMENT

1. CODE ENFORCEMENT	
a) ABATEMENTS	
– Dangerous Building	\$900 + Direct Service and Supply Cost
– Garbage & Weed	\$640 + Direct Service and Supply Cost
b) ABANDONED PROPERTY FINES & PENALTIES	
– Failure to Register	\$1,000 + \$100 per day
– Failure to Inspect, Maintain, and/or Secure	\$1,000 + \$100 per day
c) RENTAL PROPERTY REGISTRATION FINES & PENALTIES	
– Failure to Register and File a Declaration of Compliance as Required	\$1,000 + \$100 per day
– Failure to Obtain a Certificate of Inspection When Required	\$1,000 + \$100 per day
2. PLANNING	
a) SUBDIVISIONS	
– Preliminary Short	\$1000 + \$150/lot
– Preliminary Formal Plat/Binding Site Plan	\$2500 (base) + per lot
• 1-100 lots	\$150/lot
• 101-200 lots	\$100/lot
• 201 + lots	\$75/lot
– Final Short	\$630 + \$40/lot
– Final Formal Plat/Binding Site Plan	\$945 + 40/lot
– Minor Amendment	\$630 (no lot fee)
– Extension	\$630 (no lot fee)
b) SHORELINE MASTER PROGRAM	
– Substantial Development Permit	\$1300
– Conditional Use Permit – Type II	\$850
– Conditional Use Permit – Type III	\$1750
– Shoreline Variance	\$1750
– Permit Revision	\$325
– Shoreline Exemption	\$100
c) STATE ENVIRONMENTAL POLICY ACT (SEPA)	
– Checklist	\$320
– Environmental Impact Statement Review/Adoption	\$650 + additional cost of expertise

d) PRE-APPLICATION CONFERENCE	\$100
e) ZONING ORDINANCE	
– Ordinance Amendments	
• Text	\$740
• Rezone (Map Amendment)	\$740
– Variance	
• Administrative	\$325
• Public Hearing/Single Family	\$500
• Public Hearing/Other	\$1750
– Development Agreements	\$1600
– Conditional Use Permit	
• Single Family Residential Type II	\$350
• Single Family Residential Type III	\$500
• Commercial / Non-Residential / Multifamily – Type II	\$850
• Commercial / Non-Residential / Multifamily – Type III	\$1750
– Non-Conforming Use Determination	\$275
– Director’s Code Interpretation	\$175
f) COMPREHENSIVE PLAN	
– Text or Map Amendment	\$1500
– Combined Text and Map Amendment	\$2500
g) MULTIFAMILY TAX EXEMPTION	
– Application	\$1500
h) DESIGN REVIEW BOARD	
– Conceptual Design Conference	\$500
– Design Response Conference	\$500
i) CRITICAL AREA REVIEW (Dangerous trees, tree removal in sloped area, etc.)	Hourly Rate
j) FORESTRY Conversion Harvest Option Plan	Hourly Rate
3. MISCELLANEOUS FEES	
a) APPEAL (to Hearing Examiner)	\$350
b) Hourly Rate	\$73.00
c) Technology Surcharge on Permits (Permit Surcharge Levied on Fees Noted with *)	5% of Permit Fee
d) Third-Party Technical Review and Verification (Geotechnical Evaluation, Habitat Review, Structural Engineering Review, Etc.)	Actual Cost

- 4. SITE DEVELOPMENT
 - a) SITE PLAN REVIEW
 - Commercial / Non-Residential / Multifamily – Type II \$1,000
 - b) SITE DEVELOPMENT PERMIT* \$1,000
 - c) GRADING PERMIT AND PLAN REVIEW FEES* Refer to Exhibit 4

- 5. BUILDING
 - a) CERTIFICATE OF OCCUPANCY \$73.00
 - b) BUILDING PERMIT FEES* Refer to Exhibit 1
 - c) BUILDING PLAN REVIEW FEE 65% of the building permit fee as set forth in Exhibit 1
 - d) ESTABLISHED “BASIC” PLAN REVIEW 50% of Plan Review Fee
 - Pursuant to DCD policy
 - e) BUILDING PERMIT FEE FOR REROOF* \$100
 - f) MECHANICAL PERMIT FEES*
 - Residential Refer to Exhibit 2
 - Commercial / Non-Residential / Multifamily Valuation and Refer to Exhibit 1
 - g) PLUMBING PERMIT FEES*
 - Residential Refer to Exhibit 3
 - Commercial / Non-Residential / Multifamily Valuation and Refer to Exhibit 1
 - h) Stop Work Fee 100% of permit fee

EXHIBIT 1
BUILDING AND OTHER PERMIT FEES

TOTAL VALUATION ¹	FEE
\$1.00 TO \$500.00	\$35.00
\$501.00 TO \$2,000.00	\$35.00 for the first \$500.00 plus \$3.00 for each additional \$100.00, or fraction thereof, to and including \$2,000.00
\$2,001.00 to \$40,000	\$80.00 for the first \$2,000.00 plus \$11.00 for each additional \$1,000.00, or fraction thereof, to and including \$40,000
\$40,001.00 to \$100,000.00	\$498.00 for the first \$40,000; plus \$9.00 for each additional \$1,000.00, or fraction thereof, to and including \$100,000.00
\$100,001.00 to \$500,000.00	\$1,038.00 for the first \$100,000.00 plus \$7.00 for each additional \$1,000.00, or fraction thereof, to and including \$500,000.00
\$500,001.00 to \$1,000,000.00	\$3,838.00 for the first \$500,000.00 plus \$5.00 for each additional \$1,000.00, or fraction thereof, to and including \$1,000,000.00
\$1,000,001.00 to 5,000,000.00	\$6,338.00 for the first \$1,000,000.00 plus \$3.00 for each additional \$1,000.00, or fraction thereof, to include \$5,000,000.00
\$5,000,001.00 and over	\$18,338.00 for the first \$5,000,000.00; plus \$1.00 for each additional \$1,000.00 or fraction thereof
Other Inspections and fees:	
1. Inspections outside of normal business hours (minimum charge – two hours)	Hourly rate per Rate Table C – Miscellaneous Fees
2. Re-inspection fees assessed under provisions of this chapter shall be as follows (per inspection):	Hourly rate per Rate Table C – Miscellaneous Fees
3. Inspections for which no fee is specifically indicated (minimum charge – one-half hour)	Hourly rate per Rate Table C – Miscellaneous Fees
4. Additional plan review required by changes, additions or revisions to plans (minimum charge – one-half hour)	Hourly rate per Rate Table C – Miscellaneous Fees
5. For use of outside consultants for plan checking and inspections, or both	Actual Costs ²
6. Manufactured Home Setup Fee	Foundation Bid Price valuation used in Exhibit 1
7. Moved Building Permit Fee (not including other required permits)	\$100.00
8. Demolition permit Fee: 3 cents per square foot, with a minimum charge of	\$100.00
9. Energy Code Plan Review Surcharge for New Single Family Residences	\$50.00

¹ Valuation includes fair market value of labor and materials.

² Actual costs include administrative and overhead costs.

EXHIBIT 2
MECHANICAL PERMIT FEES

Permit Issuance and Heaters	Fee
1. For the issuance of each mechanical permit	\$25.00
2. For issuing each supplemental permit for which the original permit has not expired, been canceled or finalized	\$7.25
Unit Fee Schedule (Note: The following do not include permit-issuing fee)	
1. Furnaces	
For the installation or relocation of each forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance, up to and including 100,000 Btu/h (29.3 kW)	\$14.80
For the installation or relocation of each forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance over 100,000 Btu/h (29.3 kW)	\$18.20
For the installation or relocation of each floor furnace, including vent	\$14.80
For the installation or relocation of each suspended heater, recessed wall heater or floor-mounted unit heater	\$14.80
2. Appliance Vents	
For the installation, relocation or replacement of each appliance vent installed and not included in an appliance permit	\$7.25
3. Repairs or Additions	
For the repair of, alteration of, or addition to each heating appliance, refrigeration unit, cooling unit, absorption unit, or each heating, cooling, absorption or evaporative cooling system, including installation of controls regulated by the Mechanical Code	\$13.70
4. Boilers, Compressors and Absorption Systems	
For the installation or relocation of each boiler or compressor to and including 3 horsepower (10.6 kW), or each absorption system to and including 100,000 Btu/h (29.3 kW)	\$14.70
For the installation or relocation of each boiler or compressor over three horsepower (10.6 kW) to and including 15 horsepower (52.7 kW), or each absorption system over 100,000 Btu/h (29.3 kW) to and including 500,000 Btu/h (146.6 kW)	\$27.15
For the installation or relocation of each boiler or compressor over 15 horsepower (52.7 kW) to and including 30 horsepower (105.5 kW), or each absorption system over 500,000 Btu/h (146.6 kW) to and including 1,000,000 Btu/h (293.1 kW)	\$37.20
For the installation or relocation of each boiler or compressor over 30 horsepower (105.5 kW) to and including 50 horsepower (176 kW), or each absorption system over 1,000,000 Btu/h (293.1 kW) to and including 1,750,000 Btu/h (512.9 kW)	\$55.45
For the installation or relocation of each boiler or compressor over 50 horsepower (176 kW), or each absorption system over 1,750,000 Btu/h (512.9 kW)	\$92.65
5. Air Handlers	

For each air-handling unit to and including 10,000 cubic feet per minute (cfm) (4719 L/s), including ducts attached thereto

Note: This fee does not apply to an air-handling unit which is a portion of a factory-assembled appliance, cooling unit, evaporative cooler or absorption unit for which a permit is required elsewhere in the Mechanical Code \$10.65

For each air-handling unit over 10,000 cfm (4719 :s) \$18.10

6. Evaporative Coolers

For each evaporative cooler other than portable type \$10.65

7. Ventilation and Exhaust

For each ventilation fan connected to a single duct \$7.25

For each ventilation system which is not a portion of any heating or air-conditioning system authorized by a permit \$10.65

For the installation of each hood which is served by mechanical exhaust, including the ducts for such hood \$10.65

8. Incinerators

For the installation or relocation of each domestic-type incinerator \$18.20

For the installation or relocation of each commercial or industrial-type incinerator \$14.50

9. Miscellaneous

For each appliance or piece of equipment regulated by the Mechanical Code but not classed in other appliance categories, or for which no other fee is listed in the table \$10.65

For each gas piping system \$10.00

Other Inspections and Fees

Inspections outside of normal business hours, per hour (minimum charge – two hours) Hourly rate per Rate Table C – Miscellaneous Fees

Re-inspection fees assessed under provisions of this chapter shall be as follows (per inspection): Hourly rate per Rate Table C – Miscellaneous Fees

Inspections for which no fee is specifically indicated, per hour (minimum charge – one-half hour) Hourly rate per Rate Table C – Miscellaneous Fees

Additional plan review required by changes, additions or revisions to plans or to plans for which an initial review has been completed (minimum charge – one-half hour) Hourly rate per Rate Table C – Miscellaneous Fees

EXHIBIT 3
PLUMBING PERMIT FEES

Permit Issuance

- | | | |
|----|--------------------------------------|---------|
| 1. | For issuing each permit | \$25.00 |
| 2. | For issuing each supplemental permit | \$10.00 |

Unit Fee Schedule (in addition to items 1 and 2 above)

- | | | |
|-----|--|----------------------|
| 1. | For each plumbing fixture on one trap or a set of fixtures on one trap (including water, drainage piping and backflow protection therefore) | \$7.00 |
| 2. | For each building sewer and each trailer park sewer | \$15.00 |
| 3. | Rainwater systems – per drain (inside building) | \$7.00 |
| 4. | For each cesspool (where permitted) | \$25.00 |
| 5. | For each private sewage disposal system | \$40.00 |
| 6. | For each water heater and/or vent | \$7.00 |
| 7. | For each gas piping system | \$10.00 |
| 8. | For each industrial waste pretreatment interceptor including its trap and vent, except kitchen-type grease interceptors functioning as fixture traps | \$7.00 |
| 9. | For each installation, alteration or repair of water piping and/or water treating equipment, each | \$7.00 |
| 10. | For each repair or alteration of drainage or vent piping, each fixture | \$7.00 |
| 11. | For each lawn sprinkler system on any one meter including backflow protection devices therefore | \$7.00 |
| 12. | For atmospheric-type vacuum breakers not included in item 12: | |
| | 1 to 5 | \$5.00 |
| | Over 5, each | \$1.00 |
| 13. | For each backflow protective device other than atmospheric type vacuum breakers: | |
| | 2 inch (51 mm) diameter and smaller | \$7.00 |
| | Over 2 inch (51 mm) diameter | \$15.00 |
| 14. | For each graywater system | \$40.00 |
| 15. | For initial installation and testing for a reclaimed water system | \$30.00 ¹ |
| 16. | For each annual cross-connection testing of a reclaimed water system (excluding initial test) | \$30.00 ¹ |
| 17. | For each medical gas piping system serving one to five inlet(s)/outlet(s) for a specific gas | \$50.00 |
| 18. | For each additional medical gas inlet(s)/outlet(s) | \$5.00 |

Other Inspections and Fees

- | | | |
|----|---|---|
| 1. | Inspections outside of normal business hours | Hourly rate per Rate Table C – Miscellaneous Fees |
| 2. | Re-inspection fee | Hourly rate per Rate Table C – Miscellaneous Fees |
| 3. | Inspections for which no fee is specifically indicated | Hourly rate per Rate Table C – Miscellaneous Fees |
| 4. | Additional plan review required by changes, additions or revisions to approved plans (minimum charge – one-half hour) | Hourly rate per Rate Table C – Miscellaneous Fees |

EXHIBIT 4
GRADING PLAN REVIEW FEES

50 cubic yards (38.2 m ³) or less	No fee
51 to 100 cubic yards (40 m ³ to 76.5 m ³)	\$23.50
101 to 1,000 cubic yards (77.2 m ³ to 764.6 m ³)	\$37.00
1,001 to 10,000 cubic yards (765.3 m ³ to 7645.5 m ³)	\$49.25
10,001 100,000 cubic yards (7646.3 m ³ to 76,455 m ³)	\$49.25 for the first 10,000 cubic yards (7645.5 m ³), plus \$24.50 for each additional 10,000 cubic yards (7645.5 m ³) or fraction thereof
100,001 to 200,000 cubic yards (76,456 m ³ to 152,911 m ³)	\$269.75 for the first 100,000 cubic yards (76,455 m ³), plus \$13.25 for each additional 10,000 cubic yards (7645.5 m ³) or fraction thereof
200,001 cubic yards (152,912 m ³) or more	\$402.25 for the first 200,000 cubic yards (152,911 m ³), plus \$7.25 for each additional 10,000 cubic yards (7645.5 m ³) or fraction thereof

Other Fees:

Additional plan review required by changes, additions or revisions to approved plans (minimum charge – one-half hour)	Hourly rate per Rate Table C – Miscellaneous Fees
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GRADING PERMIT FEES¹

50 cubic yards (38.2 m ³) or less	\$23.50
51 to 100 cubic yards (40 m ³ to 76.5 m ³)	\$37.00
101 to 1,000 cubic yards (77.2 m ³ to 764.6 m ³)	\$37.00 for the first 100 cubic yards (76.5 m ³) plus \$17.50 for each additional 100 cubic yards (76.5 m ³) or fraction thereof
1,001 to 10,000 cubic yards (765.3 m ³ to 7645.5 m ³)	\$194.50 for the first 1,000 cubic yards (764.6 m ³), plus \$14.50 for each additional 1,000 cubic yards (764.6 m ³) or fraction thereof
10,001 to 100,000 cubic yards (7646.3 m ³ to 76,455 m ³)	\$325.00 for the first 10,000 cubic yards (7645.5 m ³), plus \$66.00 for each additional 10,000 cubic yards (7645.5 m ³) or fraction thereof
100,001 cubic yards (76,456 m ³) or more	\$919.00 for the first 100,000 cubic yards (76,455 m ³), plus \$36.50 for each additional 10,000 cubic yards (7645.5 m ³) or fraction thereof

Other Inspections and Fees:

1. Inspections outside of normal business hours (minimum charge – two hours) Hourly rate per Rate Table C – Miscellaneous Fees
2. Re-inspection fees assessed under provisions of this chapter shall be as follows (per inspection): Hourly rate per Rate Table C – Miscellaneous Fees
3. Inspections for which no fee is specifically indicated (minimum charge – one-half hour) Hourly rate per Rate Table C – Miscellaneous Fees

¹The fee for a grading permit authorizing additional work to that under a valid permit shall be the difference between the fee paid for the original permit and the fee shown for the entire project.

TABLE D DEPARTMENT OF FINANCIAL SERVICES

- 1. CHECK HANDLING FEE \$40.00

- 2. PASSPORT ACCEPTANCE FEE [U.S. Department of State Fee Chart](#)

TABLE E FIRE DEPARTMENT

1. REGULATORY LICENSE FEES		
a) BMC 9.48 Fireworks Stands / Displays		\$100/stand/year
b) BMC 9.48.020(9) Cash Bond		
– Fireworks Stand Clean-Up (refundable)		\$50/stand/year
– Citywide Fireworks Clean-up Fee (non-refundable)		\$50/stand/year
c) BMC 18.06		
– Ambulance Services		\$75.00/vehicle
– Ambulance Inspections		\$75.00/vehicle
2. AMBULANCE TRANSPORT FEE		
a) ALS—1		\$791.00
b) ALS – 2		\$884.00
c) BLSE		\$620.00
d) Mileage		\$16.80/mile
e) Itemized EMS Fees (one charge per transport)		
– ECG		\$70.00
– IV/10		\$50.00
– O2		\$50.00
– SPO2		\$15.00
– CSPINE		\$40.00
– End Tidal CO2		\$30.00
– C-PAP		\$175.00
3. EMS SERVICE CALL TO ASSISTED LIVING, LONG TERM CARE AND ADULT CARE FACILITIES		
	\$100 After first response per quarter	
4. RE-INSPECTION FEE		\$73.00
5. HAZARD MATERIALS RESPONSE		
a) Rice Hull Ash		Actual Cost per Bag
b) Absorbent Pads		Actual Cost per Bag
6. STAND-BY-TIME		
a) Fire Engine w/Crew of 2		\$155.00 ¹ + \$150.00 = \$305.00/hour
b) Fire Engine w/Crew of 3		\$155.00 ¹ + \$225.00 = \$380.00/hour
c) Fire Engine w/Crew of 4		\$155.00 ¹ + \$300.00 = \$455.00/hour
7. ACTIVE FIREFIGHTING		
a) Fire Engine	Washington Fire Chiefs Published Rate ¹	
b) Aerial Ladder	Washington Fire Chiefs Published Rate ¹	

¹Washington Fire Chiefs Association Wage & Equipment Rates for the Washington State Fire Service

8. FIRE WATCH	\$75.00/hour
9. AFTER HOURS INSPECTION	\$75.00/hour – 2 hour Minimum
10. RUSH PLAN REVIEW	\$500.00 plus Standard Fees
11. OPERATIONAL PERMIT	\$100.00
12. FIRE SAFETY OFFICERS	\$75.00/hour – 2 hour minimum
13. FALSE FIRE ALARM	\$200.00

TABLE F GOLD MOUNTAIN GOLF COURSE

1. CASCADE COURSE (prices do not include sales tax)	
a) Friday 18 Holes	\$45.00
b) Weekday 18 Holes (Mon-Thurs)	\$40.00
c) Weekend/Holiday 18 Holes (Note: 1)	\$50.00
d) Weekday 9 Holes (Mon-Thurs)	\$30.00
e) Weekend/Holiday 9 Holes	\$32.00
f) Continuation Fee	\$25.00
g) Twilight Weekday (Mon-Thurs)	\$30.00
h) Twilight Weekend/Holiday	\$32.00
i) League Rate (Not Sat, Sun or Holiday)	\$24.00
j) Junior 18 Holes (Mon-Thurs)	\$18.00
k) Junior Twilight Weekend/Holiday	\$18.00
l) 36 Hole Special (Mon-Thurs)	\$90.00
m) 36 Hole Special (Fri-Sun)	\$110.00
n) Senior Punch Card (Not Sat, Sun or Holiday) (Note: 2)	\$280.00
o) Regular 10 Round Punch Card	\$320.00
p) Junior 10 Round Punch Card	\$130.00
q) Low Income Sr. Punch Card (Not Sat, Sun or Holiday) (Note: 2)	\$130.00
r) Daily Private Cart	\$18.00
s) Shotgun Tournament (Not To Exceed 18 Hole Green Fee)	\$85.00
2. OLYMPIC COURSE (prices do not include sales tax)	
a) Friday 18 Holes	\$72.00
b) Weekday 18 Holes (Mon-Thurs)	\$60.00
c) Weekend/Holiday 18 Holes (Note: 1)	\$82.00
d) Weekday 9 Holes (Mon-Thurs)	\$36.00
e) Weekend/Holiday 9 Holes	\$46.00
f) Continuation Fee	\$35.00
g) Twilight Weekday (Mon-Thurs)	\$36.00
h) Twilight Weekend/Holiday	\$46.00
i) League Rate (Not Sat, Sun or Holiday)	\$24.00
j) Junior 18 Holes (Mon-Thurs)	\$28.00
k) Junior Twilight Weekend/Holiday	\$28.00
l) 36 Hole Special (Mon-Thurs)	\$90.00
m) 36 Hole Special (Fri-Sun)	\$110.00
n) Shotgun Tournament (Not To Exceed 18 Hole Green Fee)	\$120.00
o) Olympic Punch card plus	\$30.00
p) Annual Pass Single	\$2,500.00
q) Annual Pass Couple	\$3,800.00
r) Annual Pass Family	\$3,800.00
s) Annual Pass Junior (Mon-Thurs)	\$700.00

¹ Saturday, Sunday or Holiday (May-September Not to Exceed Rate)
May be used for twilight any day of the week including holidays.

² Ages 62 & up with household income < \$18,000.

TABLE G IVY GREEN CEMETERY

1. GRAVE SITES	
a) Adult	\$1,464.00
b) Infant (Not in Infant Sections)	\$1,464.00
c) Infant Section	\$366.00
d) Veteran	\$850.00
e) Perpetual Care (collected at time of site sale)	10% of site fee
2. LINERS (Subject to sales tax)	
a) Casket Liner	\$979.00
b) Cremation Liner	\$240.00
c) Infant Liner	\$400.00
d) Oversized Liner	\$1,313.00
3. OPENING AND CLOSING	
a) Casket	\$853.00
b) Cremation	\$306.00
c) Infant	\$598.00
d) Veteran	\$512.00
4. DISINTERNMENT	
a) Adult	\$1,830.00
b) Infant	\$1,830.00
c) Urn	\$293.00
d) Removal (only)	\$1,209.00
5. MARKER SETTING FEES	
a) Setting Fee	\$250.00
6. GRAVE SIDE SERVICES	
a) Chairs & Awning	\$260.00
7. MARKERS (Subject to sales tax)	
a) Markers	Value based on size and type of marker

TABLE H KITSAP CONFERENCE CENTER

All Rates are Minimum Rates

1. ROOM RENTAL (in conjunction with food minimums) ¹
 - a) Puget Sound Ballroom- per section (4 sections) \$500.00
 - b) Oyster Bay Room \$250.00
 - c) Marina Vista 1 & 2 – per section \$200.00
 - d) Marina Vista 3 \$500.00
 - e) Glacier Cove 1 & 2 – per section \$200.00
 - f) Fountain Room \$850.00

2. EVENT FEE
 - a) Puget Sound Ballroom- per section (4 sections) \$500.00
 - b) Oyster Bay Room \$250.00
 - c) Marina Vista 1 & 2 – per section \$300.00
 - d) Marina Vista 3 \$750.00
 - e) Glacier Cove 1 & 2 – per section \$300.00
 - f) Fountain Room \$1,000.00

3. RECURRING ROOM RENTAL (at least 35 events per year)
 - a) Room fee waived with food purchase for at least 60 people.

¹ 501(c)3 Organizations receive 50% off Room Rental rate with purchase of an Event Package.

TABLE I MUNICIPAL COURT

1. ANTI-HARRASSMENT ORDER	\$73.00
2. HEARING EXAMINER APPEAL	\$73.00
3. TRAFFIC PENALTIES	
a) Inattention to Driving	\$139.00
b) Automated Traffic Safety Camera Violations	\$139.00

TABLE J PARKING

1. PARKING FEES*	
a) On-Street Locations	
– 3 hours	\$20.00
– 10 hours	\$30.00
b) Off-Street Location	
– 3 hours	\$20.00
– 10 hours	\$30.00
c) Parking Garage Monthly Permit	\$200.00
d) Administrative Immobilization Fee (i.e. boot)	\$100.00
2. RESIDENTIAL PARKING PERMITS*	
a) Residential Parking Permits	
– First Two Permits	NO COST
– Each additional permit issued not-to-exceed four permits per unit	\$100.00
b) Petition for Creation of Residential Restricted Parking Zone	\$100.00
c) Replacement of parking permit	\$10.00
d) Visitor Parking Permits	NO COST
e) Service/Landlord Permits	NO COST
3. PARKING PENALTIES	
a) Overtime or Reparking	
– 1st Violation in 180 Days	\$20.00
– 2nd Violation in 180 Days	\$60.00
– 3rd or More Violation in 180 Days	\$180.00
b) Non-Payment in Collection Devices	
– 1 st Violation in 180 days	\$20.00
– 2 nd Violation in 180 days	\$60.00
– 3 rd Violation in 180 days	\$180.00
c) Loading Zones	\$25.00
d) No Parking	
– 1 st Violation in 180 days	\$30.00
– 2 nd Violation in 180 days	\$60.00
– 3 rd Violation in 180 days	\$180.00
e) Wrong Way	\$35.00
f) Parked on Sidewalk	\$30.00
g) Fire Hydrant	\$35.00
h) 12" From Curb	\$30.00
i) Physically Disabled (Public and Private)	\$450.00
j) Counterfeiting or User of Counterfeit Permits,	
– Tokens or Script	\$500.00
– Unauthorized Use of Permits	\$250.00
k) Blocked Driveway	\$35.00
l) Expired Tabs	\$45.00
m) 30 Foot to Stop Sign	\$30.00

n) Double Parked	\$35.00
o) No Stopping/No Standing	\$30.00
p) Failure to Respond – Additional Penalty	\$25.00
q) All parking infractions set forth in Chapter 10.10 BMC not identified above	\$30.00

*Rates are not-to-exceed rates. These rates shall apply unless reduced by the Department of Financial Services for a specific site or use.

TABLE K PARKS AND RECREATION DEPARTMENT

Non-Resident Fee – Base Fee plus 25%

All Rates Listed Are “Not To Exceed” Fees

9. FACILITY USE RENTAL RATES

- Facility use policies apply.
- Appropriate taxes are included in rates unless otherwise noted.
- Regular Groups (10 or more meetings a year, reserved in advance) may receive up to a 20% discount on Facility and Park Rental Fees.

a) SHERIDAN PARK COMMUNITY CENTER – ROOM RENTAL RATES

- (Group A) NON-COMMERCIAL – Rental Rates
Recreation and/or educational purposes only.
Per hour, two (2) hour minimum

- Daytime (Monday – Friday: 8:00 AM to 5:00 PM)
 - (i) Lounge \$11.75
 - (ii) Room A, B/C, Conference Room \$9.75
 - (iii) Gym \$28.50
- Evenings (Monday – Thursday: 5:00 PM to 10:00 PM)
 - (i) Lounge \$28.50
 - (ii) Room A, B, Conference Room \$22.50
 - (iii) Gym \$40.00
 - (iv) Room Package (Lounge & Gym) \$65.00
 - (v) Entire building – Up to eight (8) hours* \$745.00
- Friday Evening (5:00 PM to 10:00 PM) & Saturday and Sunday
 - (i) Lounge \$34.00
 - (ii) Room A, B, Conference Room \$25.50
 - (iii) Gym \$47.00
 - (iv) Room Package (Lounge & Gym) \$76.75
 - (v) Entire building – Up to eight (8) hours* \$770.00

- (Group B) COMMERCIAL – Rental Rates

Per hour, two (2) hour minimum

- Lounge \$51.00
- Room A, B, Conference Room \$38.25
- Gym \$70.50
- Room Package (Lounge & Gym) \$115.25
- Entire Building - Up to eight (8) hours* \$1,155.00

*Entire building rental for events with 250 or more participants requires additional staffing fee at \$18.00 per hour.

b) BREMERTON SR. CITIZENS CENTER - ROOM RENTAL RATES

- (Group A) NON-COMMERCIAL – Rental Rates
 - Per hour, two (2) hour minimum
 - Cardroom/Meeting Room \$23.50
 - Main Room \$46.00
 - Kitchen \$23.50
 - Additional staffing per hour \$18.00
 - Entire Facility up to eight (8) hours \$510.00*

(*Note: The \$750 amount was not correct for 2019, should have been \$500)

- (Group B) COMMERCIAL – Rental Rates
 - Per hour, (two) 2 hour minimum
 - Cardroom/Meeting Room \$35.25
 - Main Room \$69.00
 - Kitchen \$35.25
 - Additional staffing per hour \$18.00
 - Entire Facility – Up to eight (8) hours \$765.00

PARK SHELTERS – RESERVATION FEES

Four (4) hour sessions per reservation unless otherwise noted.

Bremerton residents may reserve park shelters beginning January 1st for the upcoming year. Non-resident reservations will be accepted beginning February 1st.

- (Group A) NON-COMMERCIAL – Rental Rates
 - Bachmann, Bataan, Lent Landing, Matan, NAD (Upper) Shelters and Gazebos \$30.00
 - Blueberry Shelter \$51.00
 - Evergreen Shelter 1 \$79.50
 - Evergreen Shelter 2 or 3 \$42.00
 - Evergreen Shelter 4 (not reservable, first come first served) NO CHARGE
 - Evergreen Shelter 5 or 6 \$44.00
 - Evergreen Amphitheatre with power \$194.00
 - Kiwanis Park Shelter \$42.00
 - Lions Park Shelter 1 \$55.00
 - Lions Park Shelter 2 \$42.00
 - Manette Park Shelter \$42.00
 - Reserve portion of a park not having a shelter. \$30.00

- (Group B) COMMERCIAL – Rental Rates
 - Bachmann, Bataan, Lent Landing, Matan, NAD (Upper) Shelters and Gazebos \$45.00
 - Blueberry Shelter \$76.50
 - Evergreen Shelter 1 \$119.25
 - Evergreen Shelter 2 or 3 \$63.00
 - Evergreen Shelter 4 (not reservable) NO CHARGE
 - Evergreen Shelter 5 or 6 \$66.00
 - Evergreen Amphitheatre with power \$291.00

- Kiwanis Park Shelter \$63.00
- Lions Park Shelter 1 \$82.50
- Lions Park Shelter 2 \$63.00
- Manette Park Shelter \$63.00
- Reserve portion of a park not having a shelter. \$45.00

c) SPECIAL EVENTS, CELEBRATIONS, WEDDINGS

(Group A) NON-COMMERCIAL – Rental Rates

- Harborside Fountain Park (Waterfront plaza only, per four (4) hour session \$42.00
- Louis Mentor Boardwalk \$510.00
- Stage (20' x 24') – Available Memorial Day-Labor Day (per day) \$230.00

(Group B) COMMERCIAL – Rental Rates

- Harborside Fountain Park (Waterfront plaza only, per four (4) hour session \$63.00
- Louis Mentor Boardwalk \$765.00
- Stage (20'x24') – Available Memorial Day-Labor Day (per day) \$345.00

d) ATHLETIC FIELD – RESERVATIONS

Per hour unless noted

- (Group A) NON-COMMERCIAL
 - Youth Use \$17.00
 - Adult Use \$31.75
- (Group B) COMMERCIAL \$56.00
 - Game Fees
 - (i) Baseball/Softball \$39.00
 - (ii) Soccer \$60.00
 - (iii) Sand Volleyball \$30.00

e) BLUEBERRY PARK – P-PATCH ANNUAL RATE

Non-commercial gardening only.

- Raised Beds \$14.00
- 10' x 20' Beds \$53.00
- 16' x 30' Beds \$76.00

f) LIONS TENNIS COURT LIGHTS

- 1 token (1 hour) \$2.50
- 6 tokens (6 hours) \$11.50

2. PROGRAM FEES & CHARGES

a) NEW PROGRAMS

See Section 3, subsection (a)

b) ATHLETIC PROGRAM FEES

- VOLLEYBALL
 - League Play (per team, per game) \$30.00

• Open Gym (Oct. – June) per person	\$4.00
• Sand Volleyball	\$30.00
– BASKETBALL	
• Men’s League Play (per team, per game)	\$64.00
• Boy’s League Play (per team, per game)	\$38.00
• Boy’s League (Individual Registration - per individual)	\$48.00
- PICKLEBALL	
• Drop In	\$3.00
• 10-Visit Punchcard	\$24.00
– SOFTBALL	
• Adult League Play (per team, per game)	\$47.00
• Adult League – Players fee (per player, per game)	\$2.07
– TOURNAMENTS (BASEBALL/SOFTBALL AND SOCCER)	
<i>INVITATIONAL TOURNAMENTS</i>	
c) Lions – One Day	\$434.00
d) Lions – Two Day	\$693.00
e) Lions – Three Day	\$923.00
f) Pendergast – One Day	\$571.00
g) Pendergast – Two Day	\$890.00
h) Pendergast – Three Day	\$1083.00
<i>STATE TOURNAMENTS*</i>	
i) Lions – One Day	\$604.00
j) Lions – Two Day	\$902.00
k) Lions – Three Day	\$1,050.00
l) Pendergast – One Day	\$782.00
m) Pendergast – Two Day	\$1,050.00
n) Pendergast – Three Day	\$1,244.00

*Regional and National Tournaments cost to be negotiated depending on field preparation requirements.

3. SENIOR CITIZEN CENTER AND RECREATION DIVISION PROGRAMS

- a) PROGRAM FEE FORMULAS. Except for the Sr. Citizens Trip program, participant fees for activities (programs, classes, events, etc.) promoted by the Sr. Citizen Center and the Recreation Division are established by the following formulas:
- Activities when the instructor is on City payroll.
 - *Based on “Not-to-Exceed” rates
 - [(Total class hours including preparation) x (Instructor’s hourly wage) x (1.5 Administration factor)] divided by (minimum # of students per activity)] + (the cost of group supplies divided by minimum # of students) + Cost of individual class supplies, if applicable = Student class fee for City of Bremerton Resident

- Activities taught by contracted instruction.
*Based on "Not-to-Exceed" rates
[(Price per student required by the Instructor less class supply fees) x (1.5 Administration factor)] + Class supply fees = Student class fee for City of Bremerton Resident.
- Non-Resident Fees for Recreational Programs.
For recreation classes, programs, and rentals – ranging from:
 - \$5.00 to \$25.00 add on 25%
 - \$25.01 to \$50.00 add a flat \$6.25
 - \$50.01 to \$100.00 add a flat \$12.50
 - \$100.01 to \$200.00 add a flat \$25.00
 - \$200.01 to \$400.00 add a flat \$50.00
 - \$400.01 to \$750.00 add a flat \$100.00
 - \$750.01 to \$1,000.00 add a flat \$150.00
 - \$1,000.00 + add a flat \$200.00

b) SENIOR CENTER ACTIVITIES (AGE 55+)

Couples Membership is for two people, at least one needs to be 55 or better, who reside at the same address.

Associate Memberships are for those individuals not yet 55 but still would like to participate in the programs, trips and classes offered at the Center.

- Senior Citizen – City Resident annual membership	\$17.25
- Senior Citizen – Non-Resident annual membership	\$34.50
- Senior Center – City Resident Couples annual membership	\$25.50
- Senior Center – Non-Resident Couples annual membership	\$51.00
- Senior Center – City Resident Associate annual membership	\$25.50
- Senior Center – Non-Resident Associate annual membership	\$51.00

c) SENIOR CENTER TRIPS Cost plus 25%

TABLE L POLICE DEPARTMENT

1. TRAFFIC ACCIDENT REPORTS	\$10.00
2. FINGERPRINTS – 1st Card	\$10.00
a) Each Additional Card	\$10.00
3. CRIMINAL HISTORY CHECK	\$10.00
4. ALARM COMPLIANCE FEE	
a) 1st False Alarm in any 1 Quarter	\$60.00
b) 2nd False Alarm in the same Quarter	\$80.00
c) 3rd False Alarm in the same Quarter or Subsequent Alarms in a Calendar Quarter	\$160.00
5. SERVICE FEE FOR ANTI-HARASSMENT ORDER	\$50.00
6. SERVICE OF ARREST WARRANTS AND SUBPOENAS	
a) Arrest Warrant	\$15.00 plus mileage
b) Subpoena	\$6.00 plus mileage
c) Preparation of return of service	\$5.00
Mileage (for each mile actually and necessarily traveled by a member of the Police Department in going to or returning from any place of service, or attempted service) current business mileage rate allowed by the Internal Revenue Service.	
7. TAXICABS	
a) Taxicab Business Certificate	\$30.00/year
b) Taxicab Driver's Certificate	\$30.00/year
c) Vehicle Decal	\$10.00/vehicle/year
d) Annual Renewal	\$30.00
e) Certificate Changes	\$10.00
f) Finger prints	\$10.00
g) WSP Background Check (effective 1/1/2019)	\$51.25
WSP Background Check (effective 7/1/2019)	\$71.25
8. CONCEALED WEAPONS PERMITS (Rates set by State subject to change)	
a) New Permit (effective 1/1/2019)	\$49.25
b) Renewal Permit	\$32.00
c) Late Permit	\$42.00
d) Replacement	\$10.00
e) Firearm Dealer License	\$125.00

TABLE M PUBLIC RECORD FEES

1. Copy or Print - Letter or Legal paper size (No fee for first 50 pages)	\$0.15/page
2. Scan – Letter or Legal paper size (No fee for first 50 pages)	\$0.10/page
3. Electronic Files or Attachment uploaded to email, cloud-based data storage service or other means of electronic delivery	\$0.05/4 files
4. Transmission of Public Records in an Electronic Format	\$0.10/GB
5. Video Reproduction (includes personnel time)	Actual Costs
6. CD/DVD	\$2.00
7. USB 2 GB	\$5.00
8. Postage or Delivery Charges	Actual Costs
9. Certification	\$5.00
10. Oversized Plans, Aerial Photos, Drawings, and Maps (Black and White)	\$8.00/page or
	Actual Costs when performed by a Vendor
11. Color GIS Plotted Maps	\$5.00/sq. ft.
12. Other Documents:	
a) Medical Records	\$19.00
b) Fire Incident/Investigation Reports	\$8.00
c) Budget	
– (Hard Copy)	\$70.00
– (Electronic Version)	\$10.00
d) Annual Report	
– (Hard Copy)	\$35.00
– (Electronic Version)	\$10.00

In addition to the above fees, each department may establish fees for records that do not fall into one of the above categories. Each department and the City Clerk shall have the department's fee schedule available for inspection upon request.

TABLE N PUBLIC WORKS AND UTILITIES DEPARTMENT

1. RIGHT-OF WAY USE PERMITS FEES		
a) Type A (Short Term Use) Regular (Misc. Construction)		\$320.00
– Dumpster – Individual personal use		NO CHARGE
– Dumpster – Commercial/Construction		\$320.00
b) Type B (Disturbance of ROW)		
– Sidewalk Repairs (2 inspections)		NO CHARGE
– Driveway, Transverse Street Patch and Spot Patches (2 inspections)		\$320.00
– Frontage Improvements (curb, gutter, sidewalk, illumination, etc.); Longitudinal Street Patch; and Utility Installation		\$4.00/ft with a \$240.00 minimum
– New Street		\$6.80/ft with a \$815.00 minimum
– Water & Sewer Mains & Laterals (ROW Permit) (2 inspections)		\$320.00
– Additional Inspection		\$80.00/hour + equipment charges
c) Type C (Long Term Use)		
– Application and Processing		\$320.00
– Annual Renewal		\$80.00
d) Type D Regular (Franchised Utility Routine Maintenance)		\$160.00
e) Plan Reviews	\$0.25/foot of improvement with \$160.00 minimum	
2. ADDITIONAL WORK	\$80.00/hour + Equipment Charges	
3. RIGHT-OF-WAY VACATION		\$1,750.00
4. BMC 10.24 HOUSEMOVING/OVERSIZE LOADS	\$640.00+\$69.00/mile to .10 of a mile	
5. BANNER FEE INSTALL/REMOVAL		\$212.00
6. SIGN CREATION		\$COST
7. TRAFFIC CONTROL	\$80.00/hour + Equipment Charges	
8. TRAFFIC CONTROL DEVICES		
a) Barricades if not returned		\$30.00/barricade
b) Barricades		\$20.00 per barricade per day
c) Cones, if not returned or damaged		\$16.00/cone
d) Cones		\$2.00 per cone per day
e) Signs, if not returned or damaged		\$215.00/sign
f) Signs		\$18.00 per sign per day
g) Labor Rate Hourly (equipment not included)		\$80
9. SIGN CREATION		COST
10. BLOCK PARTY STREET CLOSURE		\$25.00

TABLE O TAX & LICENSE

1. REGULATORY LICENSE FEES

- | | |
|-------------------------------------|--------------------------------|
| a) BMC 5.17 Charitable Solicitation | |
| – Non-Profit | \$25.00/60 days |
| – Professional Fundraiser | \$675.00/60 days |
| b) BMC 5.22 Dance/Public | \$265.00/yr or \$70.00/30 days |
| c) BMC 5.96 Erotic Dance Studios | \$700.00/yr |
| d) Dancers | \$100.00/yr |
| e) BMC 5.16 Mobile Food Vendor | \$150.00/veh/yr |
| f) BMC 5.16 Peddlers | \$75.00/yr or \$25.00/30 days |
| g) BMC 5.36 Special Events | \$100.00/event |
| h) BMC 5.08 Street/Sidewalk Vendors | \$100/yr |
| i) Site Relocation | \$50.00 |
| j) BMC 5.16 Temporary Merchant | \$400.00/30 days |

2. BUSINESS LICENSE FEE

- | | |
|-------------|------------|
| a) BMC 5.02 | \$75.00/yr |
|-------------|------------|

TABLE P TELECOMMUNICATIONS

- | | |
|---|------------|
| 1. TOWER LEASE - APPLICATION, RENEWAL AND ASSIGNMENT FEE | \$530.00 |
| 2. CABLE FRANCHISE APPLICATION AND RENEWAL FEE DEPOSIT ¹ | \$3,588.00 |

¹Actual cost will be based on staff time. City may require additional deposit(s) up to \$3,500 per deposit if funds are exhausted.

- | | |
|--|------------|
| 3. MASTER PERMIT - APPLICATION AND RENEWAL FEE DEPOSITS ² | \$5,125.00 |
|--|------------|

²Actual cost will be based on staff time plus legal review. City may require additional deposit(s) up to \$5,000 per deposit if funds are exhausted.

- | | |
|------------------------|-------------------|
| 4. TELECOM LICENSE FEE | \$222.00/one time |
|------------------------|-------------------|

ORDINANCE NO. 5383

AN ORDINANCE of the City Council of the City of Bremerton, Washington, amending and reestablishing the assessments, rates, fees and charges established in Ordinance No. 5358 regarding rates and fees relating to the Department of Public Works and Utilities for water, wastewater, stormwater and other related services.

WHEREAS, the City Council desires to amend and reestablish the assessments, rates, fees, and charges (“Rates and Fees”) relating to the Department of Public Works and Utilities for general facility charges and water, wastewater, stormwater, and other related services established in **Exhibit A** of Ordinance No. 5358; NOW THEREFORE

THE CITY COUNCIL OF THE CITY OF BREMERTON, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Rate Tables established. Rates and fees for services relating to the Department of Public Works and Utilities for general facilities charges and water, wastewater, stormwater, and other related services, as established in **Exhibit A** of Ordinance No. 5358, are hereby amended and reestablished in their entirety as set forth in the attached **Exhibit A** of this ordinance, said exhibit is incorporated herein by this reference.

SECTION 2. Rate Tables – Effective Date. The amendment and reestablishment of rate tables as set forth in Section 1 above shall be effective January 1, 2020.

SECTION 3. Corrections. The City Clerk and codifiers of this ordinance are authorized to make necessary corrections to this ordinance including, but not limited to, the correction of scrivener, clerical, typographical, and spelling errors, references, ordinance numbering, section/subsection numbers and any references thereto.

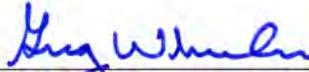
SECTION 4. Severability. If any one or more sections, subsections, or sentences of this ordinance are held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

SECTION 5. Effective Date. This ordinance shall take effect and be in force ten (10) days from and after its passage, approval, and publication as provided by law.

PASSED by the City Council the 20th day of November, 2019.

for  Leslie Daugs
ERIC YOUNGER, Council President

Approved this 21st day of November, 2019.



GREG WHEELER, Mayor

ATTEST:



ANGELA HOOVER, City Clerk

APPROVED AS TO FORM:



ROGER A. LUBOVICH, City Attorney

PUBLISHED the 26th day of November, 2019.
EFFECTIVE the 6th day of December, 2019.
ORDINANCE NO. 5383.

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Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2020

2019 **2020**
 Inside & Outside City Limits

GENERAL FACILITY CHARGES

Water based on meter size average normal flow

5/8" x 3/4"	\$ 6,074.00	\$ 6,291.00
1"	\$ 6,074.00	\$ 6,291.00
1" Commercial	\$ 8,322.00	\$ 8,619.00
1 1/2" Commercial	\$ 48,592.00	\$ 50,327.00
2" Commercial	\$ 48,592.00	\$ 50,327.00
3" Commercial	\$ 121,481.00	\$ 125,818.00
4" Commercial	\$ 242,962.00	\$ 251,636.00
Greater than 4"	Case by Case basis	

Wastewater based on meter size average normal flow

5/8" x 3/4"	\$ 7,089.00	\$ 7,342.00
1"	\$ 7,089.00	\$ 7,342.00
1" Commercial	\$ 8,791.00	\$ 9,105.00
1 1/2" Commercial	\$ 49,626.00	\$ 51,398.00
2" Commercial	\$ 49,626.00	\$ 51,398.00
3" Commercial	\$ 127,611.00	\$ 132,167.00
4" Commercial	\$ 255,221.00	\$ 264,332.00
Greater than 4"	Case by Case basis	

Stormwater (per IHSU)	\$ 3,261.00	\$ 3,377.00
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CONNECTION FEES

Water Connection Fees

		Inside		Outside
5/8" x 3/4"	\$ 3,247.00	\$ 3,376.00	\$ 4,871.00	\$ 5,064.00
1"	\$ 3,434.00	\$ 3,562.00	\$ 5,151.00	\$ 5,343.00
1 1/2"	\$ 8,365.00	\$ 8,558.00	\$ 12,548.00	\$ 12,837.00
2"	\$ 8,829.00	\$ 9,022.00	\$ 13,244.00	\$ 13,533.00
3" 4" x 4" Service to property line	\$ 15,618.00	NA	\$ 23,427.00	NA
3" 4" x 6" Service to property line	\$ 15,646.00	NA	\$ 23,469.00	NA
3" 4" x 8" Service to property line	\$ 15,658.00	NA	\$ 23,487.00	NA
3" 4" x 10" Service to property line	\$ 15,735.00	NA	\$ 23,603.00	NA
3" 4" x 12" Service to property line	\$ 15,716.00	NA	\$ 23,574.00	NA
3"	NA	\$ 16,169.00	NA	\$ 24,254.00
4" 4" x 4" Service to property line	\$ 17,694.00	NA	\$ 26,541.00	NA
4" 4" x 6" Service to property line	\$ 17,723.00	NA	\$ 26,585.00	NA
4" 4" x 8" Service to property line	\$ 17,734.00	NA	\$ 26,601.00	NA
4" 4" x 10" Service to property line	\$ 17,812.00	NA	\$ 26,718.00	NA
4" 4" x 12" Service to property line	\$ 17,792.00	NA	\$ 26,688.00	NA
4"	NA	\$ 18,246.00	NA	\$ 27,369.00
6" 6" x 6" Service to property line	\$ 22,943.00	NA	\$ 34,415.00	NA
6" 6" x 8" Service to property line	\$ 22,899.00	NA	\$ 34,349.00	NA
6" 6" x 10" Service to property line	\$ 22,991.00	NA	\$ 34,487.00	NA

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2020

	2019	2020	
		Inside	Outside
Water Connection Fees (continued)			
6" - 6" x 12" - Service to property line	\$ 22,975.00	NA	\$ 34,463.00
6"	NA	\$ 23,426.00	NA
8" - 8" x 8" - Service to property line	\$ 29,127.00	NA	\$ 43,691.00
8" - 8" x 10" - Service to property line	\$ 29,010.00	NA	\$ 43,515.00
8" - 8" x 12" - Service to property line	\$ 28,858.00	NA	\$ 43,287.00
8"	NA	\$ 29,444.00	NA
10" - 10" x 10" - Service to property line	\$ 36,743.00	NA	\$ 55,115.00
10" - 10" x 12" - Service to property line	\$ 37,187.00	NA	\$ 55,781.00
10"	NA	\$ 37,621.00	NA
12" and greater		Actual time & material + equipment	\$ 56,432.00

Wet Tapping (Water Main Only, excluding excavation & backfill)*

		Inside	Outside
4" x 4" - excluding excavation & backfill	\$ 2,797.00	NA	\$ 4,196.00
4" x 6" - excluding excavation & backfill	\$ 2,826.00	NA	\$ 4,239.00
4" x 8" - excluding excavation & backfill	\$ 2,837.00	NA	\$ 4,256.00
4" x 10" - excluding excavation & backfill	\$ 2,914.00	NA	\$ 4,371.00
4" x 12" - excluding excavation & backfill	\$ 2,895.00	NA	\$ 4,343.00
4"	NA	\$ 2,995.00	NA
6" x 6" - excluding excavation & backfill	\$ 3,124.00	NA	\$ 4,686.00
6" x 8" - excluding excavation & backfill	\$ 3,079.00	NA	\$ 4,619.00
6" x 10" - excluding excavation & backfill	\$ 3,172.00	NA	\$ 4,758.00
6" x 12" - excluding excavation & backfill	\$ 3,107.00	NA	\$ 4,661.00
6"	NA	\$ 3,252.00	NA
8" x 8" - excluding excavation & backfill	\$ 4,181.00	NA	\$ 6,272.00
8" x 10" - excluding excavation & backfill	\$ 4,064.00	NA	\$ 6,096.00
8" x 12" - excluding excavation & backfill	\$ 3,845.00	NA	\$ 5,768.00
8"	NA	\$ 4,145.00	NA
10" x 10" - excluding excavation & backfill	\$ 5,404.00	NA	\$ 8,106.00
10" x 12" - excluding excavation & backfill	\$ 5,982.00	NA	\$ 8,973.00
10"	NA	\$ 6,728.00	NA
12" x 12" - excluding excavation & backfill	\$ 6,350.00	NA	\$ 9,525.00
12" and greater		Actual time & material + equipment	NA

Wet Tapping (Water Main to Property Line)*

		Inside	Outside
2" - service	\$ 4,632.00	\$ 4,825.00	\$ 6,948.00
4" x 4" - service	\$ 10,535.00	NA	\$ 15,803.00
4" x 6" - service	\$ 10,563.00	NA	\$ 15,845.00
4" x 8" - service	\$ 10,574.00	NA	\$ 15,861.00
4" x 10" - service	\$ 10,652.00	NA	\$ 15,978.00
4" x 12" - service	\$ 10,632.00	NA	\$ 15,948.00
4"	NA	\$ 11,067.00	NA
6" x 6" - service	\$ 10,875.00	NA	\$ 16,313.00
6" x 8" - service	\$ 10,831.00	NA	\$ 16,247.00
6" x 10" - service	\$ 10,923.00	NA	\$ 16,385.00
6" x 12" - service	\$ 10,908.00	NA	\$ 16,362.00
6"	NA	\$ 11,342.00	NA
8" x 8" - service	\$ 12,717.00	NA	\$ 19,076.00

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2020

	2019	2020	
Water Connection Fees (continued)		Inside	Outside
8" x 10" service	\$ 12,600.00	NA	\$ 18,900.00
8" x 12" service	\$ 12,448.00	NA	\$ 18,672.00
8"	NA	\$ 13,035.00	\$ 19,553.00
10" x 10" service	\$ 14,914.00	NA	\$ 22,371.00
10" x 12" service	\$ 15,358.00	NA	\$ 23,037.00
10"	NA	\$ 15,792.00	\$ 23,688.00
12" x 12" service	\$ 15,400.00	NA	\$ 23,100.00
12" and greater		Actual time & material + equipment	
Fire Hydrant Installation*		Inside	Outside
6" x 8" and smaller - service to property line	\$ 13,878.00	\$ 14,312.00	\$ 20,817.00
6" x 10" - service to property line	\$ 13,971.00	\$ 14,405.00	\$ 20,957.00
6" x 12" - service to property line	\$ 13,955.00	\$ 14,389.00	\$ 20,933.00
 <u>PLAN CHECK/INSPECTION FEES</u>			
Engineering Services**		Inside	Outside
Plan Check Fees			
Main Extensions: per foot	\$ 0.55	\$ 0.57	\$ 0.83
BUT not less than	\$ 383.00	\$ 383.00	\$ 575.00
(Includes hydrants and appurtenances and connection to water system)			
Pump Stations	\$ 3,066.00	\$ 3,200.00	\$ 4,600.00
Fireline Extension	\$ 153.00	\$ 160.00	\$ 230.00
Irrigation Systems	\$ 153.00	\$ 160.00	\$ 230.00
Miscellaneous (per hour) plus equipment	\$ 77.00	\$ 80.00	\$ 115.00
Storm Drainage Plan Review Fees ***			
Preliminary Drainage Plans			
Residential Development	\$ 613.00	\$ 640.00	N/A
Non-Residential Development	\$ 383.00	\$ 400.00	N/A
Plus per IHSU	\$ 19.00	\$ 20.00	
Final Detailed Drainage Plans			
Residential Development (per lot)			
0 - 20 Lots	\$ 65.00	\$ 68.00	N/A
21 - 50 Lots	\$ 58.00	\$ 60.00	N/A
51 - 100 Lots	\$ 46.00	\$ 48.00	N/A
100+ Lots	\$ 38.00	\$ 40.00	N/A
Minimum Charge	\$ 460.00	\$ 480.00	N/A
Non-Residential Development			
per IHSU	\$ 25.00	\$ 40.00	N/A
Minimum Charge	\$ 377.00	\$ 480.00	N/A
Resubmittal Fees			
First Resubmittal	No Charge	No Charge	N/A
Subsequent Resubmittal	\$ 460.00	\$ 480.00	N/A

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2020

	2019	2020		
Field Inspection Fees				
Water main extensions (per foot)	\$ 1.53	\$ 1.60	\$ 2.30	\$ 2.40
but not less than:	\$ 536.62	\$ 560.00	\$ 804.93	\$ 840.00
Pump Station	\$ 3,066.00	\$ 3,200.00	\$ 4,600.00	\$ 4,800.00
Miscellaneous (per hour)	\$ 76.66	\$ 80.00	\$ 115.00	\$ 120.00
Wastewater Connection Fees				
Lateral Connection at P/L	\$ 153.00	\$ 160.00	\$ 230.00	\$ 240.00
Lateral Connection at Main	\$ 383.00	\$ 400.00	\$ 575.00	\$ 600.00
Conveyance Facility Ext. (Per Foot)	\$ 3.00	\$ 3.20	\$ 5.00	\$ 5.00
but not less than:	\$ 767.00	\$ 800.00	\$ 1,150.00	\$ 1,200.00
Pump Station	\$ 3,066.00	\$ 3,200.00	\$ 4,600.00	\$ 4,800.00
Miscellaneous (per hour)	\$ 77.00	\$ 80.00	\$ 115.00	\$ 120.00
Storm Drainage Inspection Fees ***				
		Inside		Outside
Residential Development (per lot)	\$ 77.00	\$ 80.00	N/A	N/A
Non-Residential Development (per IHSU)	\$ 38.00	\$ 40.00	N/A	N/A
Minimum Charge	\$ 307.00	\$ 320.00	N/A	N/A
Conveyance Facility Extensions (per foot)	\$ 2.00	\$ 2.00	N/A	N/A
Minimum Charge	\$ 460.00	\$ 480.00	N/A	N/A
Unscheduled Inspections**** (per site visit)	\$ 77.00	\$ 80.00	N/A	N/A
<u>MISCELLANEOUS FEES AND CHARGES</u>				
Office Services				
New Account (includes water turn-on)	\$ 22.00	\$ 23.00	N/A	N/A
Account Maintenance	\$ 5.00	\$ 5.00	N/A	N/A
Past Due Notice	\$ 3.00	\$ 3.00	N/A	N/A
ACH Credit	\$ -	\$ -	N/A	N/A
Lien Recovery Charge	\$ 108.00	Cost	N/A	N/A
Close Account/Meter Read/Water Service Turn-off	\$ 22.00	\$ 23.00	N/A	N/A
Utility/Lien Search Fee (Manual) per parcel	\$ 33.00	\$ 34.00	N/A	N/A
Park Reservation Fee (non-refundable)	\$ 125.00	\$ 125.00	N/A	N/A
Park Reservation Refundable Deposit	\$ 100.00	\$ 100.00	N/A	N/A
Field Services				
Pavement Restoration Charge (refundable, if assessed and not required)				
Asphalt Patch	\$ 1,536.00	\$ 1,585.00	\$ 2,304.00	\$ 2,378.00
Concrete Patch	\$ 1,730.00	\$ 1,785.00	\$ 2,145.00	\$ 2,678.00
Asphalt Trench	\$ 3,448.00	\$ 3,558.00	\$ 5,172.00	\$ 5,337.00
Concrete Trench	\$ 3,433.00	\$ 3,543.00	\$ 5,150.00	\$ 5,315.00
County Road Permit	N/A	N/A	Cost	Cost
Water Meter Installation				
3/4" & 1"	\$ 236.00	\$ 161.00	\$ 236.00	\$ 242.00
1-1/2" & 2"	\$ 243.00	\$ 256.00	\$ 243.00	\$ 384.00
3" and greater			Actual Time, Materials & Equipment	

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2020

Field Services (continued)	2019	2020	
		Inside	Outside
Water Meter Reactivation	\$ 53.00	\$ 66.00	\$ 99.00
Water Meter Reinstallation		\$ 161.00	\$ 242.00
Water Meter Deactivation		\$ 66.00	\$ 99.00
Water Meter Tampering			
Tampering Fee	\$ 426.00	\$ 458.00	\$ 687.00
Tampering Repair		Actual Time, Materials & Equipment	
Fire Service - Detector, Meter & MXU	\$ 602.00	\$ 613.00	\$ 920.00
Storz Adapter	\$ 290.00	\$ 323.00	\$ 485.00
Water Service Turn-off/Turn-on (Customer Request)			
Regular Hours	\$ 53.00	\$ 66.00	\$ 99.00
After Hours	\$ 261.00	\$ 285.00	\$ 428.00
Delinquency Notice	\$ 22.00	\$ 23.00	N/A
Water Service Turn-off/Turn-on (Delinquent Accounts)			
Regular Hours	\$ 106.00	\$ 114.00	N/A
After Hours	\$ 261.00	\$ 285.00	\$ 428.00
Flow and Pressure Test (Uncertified)			
3/4" & 1" meters only	\$ 106.00	\$ 114.00	\$ 171.00
1-1/2" & 2" meters only	\$ 193.00	\$ 209.00	\$ 314.00
Larger than 2"		Actual Time, Materials & Equipment	
Meter Test Fee (based on meter size)			
3/4" & 1"	\$ 236.00	\$ 256.00	\$ 384.00
1-1/2" & 2"	\$ 323.00	\$ 351.00	\$ 527.00
3" or greater		Actual Time, Materials & Equipment	
Utility Plant Locates			
Regular Hours	N/C	N/C	N/C
After Hours	\$ 260.00	\$ 285.00	\$ 428.00
Emergency	N/C	N/C	N/C
Utility Compliance Specialist			
Inspection	\$ 106.00	\$ 114.00	\$ 171.00
Administration Fee	\$ 43.00	\$ 47.00	\$ 71.00
Utility Labor Rate Hourly (Eqp not included)	\$ 87.00	\$ 95.00	\$ 143.00

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2020

	2019	2020		
<u>RETAIL WATER SERVICE RATES</u>				
General Service - Monthly Service Charge			Inside	Outside
Meter Size				
5/8 x 3/4 inches	\$ 14.30	14.73	\$ 21.44	\$ 22.08
1 inch	\$ 16.34	16.83	\$ 24.52	\$ 25.26
1 1/2 inch	\$ 23.23	23.93	\$ 34.85	\$ 35.90
2 inch	\$ 31.21	32.15	\$ 46.81	\$ 48.21
3 inch	\$ 59.22	61.00	\$ 88.82	\$ 91.48
4 inch	\$ 110.04	113.34	\$ 165.05	\$ 170.00
6 inch	\$ 391.24	402.98	\$ 586.86	\$ 604.47
8 inch	\$ 1,429.13	1,472.00	\$ 2,143.71	\$ 2,208.02
10 inch	\$ 5,097.10	5,250.01	\$ 7,645.63	\$ 7,875.00
12 inch	\$ 19,161.62	19,736.47	\$ 28,742.42	\$ 29,604.69
Residential Commodity Charge (per HCF)				
Per HCF/Month	\$ 2.47	2.54	\$ 3.70	3.81
Non - Residential Commodity Charge (per HCF)	\$ 2.23	2.30	\$ 3.34	3.44
Fire Protection - Monthly Service Charge				
Service Size				
1 inch	\$ 29.67	30.56	\$ 44.49	45.82
1 1/2 inch	\$ 44.65	45.99	\$ 66.97	68.98
2 inch	\$ 58.05	59.79	\$ 87.07	89.68
3 inch	\$ 63.95	65.87	\$ 95.95	98.83
4 inch	\$ 69.72	71.81	\$ 104.57	107.71
6 inch	\$ 87.02	89.63	\$ 130.52	134.44
8 inch	\$ 115.85	119.33	\$ 173.78	178.99
10 inch	\$ 162.12	166.98	\$ 243.19	250.49
12 inch	\$ 231.60	238.55	\$ 347.41	357.83
Commodity Charge (per HCF)	\$ 4.47	4.60	\$ 6.70	6.90
- For Usage Other Than Firefighting				
Low-Income ⁽¹⁾ Senior and Low-Income ⁽¹⁾ Disabled Citizen - Monthly Service Charge				
Base Charge (per account) 5/8" x 3/4"	\$ 14.30	14.73	\$ 21.44	22.08
Base Charge (per account) 1"	\$ 16.34	16.83	\$ 24.52	25.26
Commodity Charge				
0 - 5 HCF/Month	No Charge		No Charge	
Over 5 HCF/Month	\$ 2.47	2.54	\$ 3.70	3.81
Temporary/Construction Meter				
1" Meter				
Deposit	\$ 400.00	500.00	\$ 400.00	\$ 750.00
Base Fee (per month)	\$ 16.34	16.83	\$ 16.34	25.26
Set Up Fee & Removal Fee	\$ 342.00	342.00	\$ 342.00	\$ 513.00

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2020

<u>RETAIL WATER SERVICE RATES (CONTINUED)</u>	2019	2020		
		Inside		Outside
Temporary/Construction Meter (continued)				
Hydrant meter (3" Meter)				
Deposit	\$ 2,856.00	3,000.00	\$ 2,856.00	\$ 4,500.00
Base Fee (per month)	\$ 59.22	61.00	\$ 59.22	\$ 91.50
Set Up Fee	\$ 342.00	342.00	\$ 342.00	\$ 513.00
Equipment Loss/Damage		Actual Time, Materials & Equipment		
Commodity Charge (per HCF)	\$ 2.23	2.30	\$ 3.34	3.44
City Parks and Recreation Dept. - Irrigation				
Commodity Charge (per HCF)	\$ 1.12	1.15		
Gold Mountain Golf Course Complex - Irrigation				
Commodity Charge (per HCF)	\$ 1.51	1.56		
<u>RETAIL WASTEWATER SERVICE RATES</u>		Inside		Outside
Monthly Service Charge				
Single Family				
Base Charge (per account)	\$ 36.15	37.23	\$ 54.22	55.85
Commodity Charge (per HCF)	\$ 4.85	5.00	\$ 7.27	7.49
Duplex on 1 Meter or 2 Bldgs. on 1 Meter				
Base Charge (per unit)	\$ 28.62	29.48	\$ 42.94	44.23
Commodity Charge (per HCF)	\$ 4.85	5.00	\$ 7.27	7.49
Multi - Family				
Base Charge (per unit)	\$ 28.62	29.48	\$ 42.94	44.23
Commodity Charge (per HCF)	\$ 4.85	5.00	\$ 7.27	7.49
Low-Income ⁽¹⁾ Senior and Low-Income ⁽¹⁾ Disabled Citizen				
Base Charge (per account)	\$ 22.42	23.09	\$ 34.06	35.08
Commodity Charge (per HCF)				
0 - 10 HCF/Month	No Charge		No Charge	
Over 10 HCF/Month	\$ 4.85	5.00	\$ 7.27	7.49
Commercial I				
Base Charge (per account)	\$ 53.44	55.04	\$ 80.16	82.56
Commodity Charge (per HCF)	\$ 5.00	5.15	\$ 7.49	7.71
Commercial II				
Base Charge (per account)	\$ 53.83	55.44	\$ 80.74	83.16
Commodity Charge (per HCF)	\$ 6.40	6.59	\$ 9.60	9.89
Commercial III				
Base Charge (per account)	\$ 54.36	55.99	\$ 81.55	84.00
Commodity Charge (per HCF)	\$ 7.82	8.05	\$ 11.72	12.07

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2020

	2019	2020		
<u>RETAIL WASTEWATER SERVICE RATES (CONTINUED)</u>				
Monthly Service Charge			Inside	Outside
Commercial IV				
Base Charge (per account)	\$ 54.89	56.54	\$ 82.34	84.81
Commodity Charge (per HCF)	\$ 9.23	9.51	\$ 13.84	14.26
Commercial V				
Base Charge (per account)	\$ 60.38	62.19	\$ 90.59	93.31
Commodity Charge (per HCF)	\$ 11.54	11.89	\$ 17.31	17.83
Commercial VI				
Base Charge (per account)	\$ 66.41	68.40	\$ 99.63	102.62
Commodity Charge (per HCF)	\$ 14.42	14.85	\$ 21.63	22.28
Commercial VII				
Base Charge (per account)	\$ 73.06	75.25	\$ 109.59	112.88
Commodity Charge (per HCF)	\$ 16.84	17.35	\$ 25.27	26.03
Commercial Special				
Base Charge (per account)	\$ 80.36	82.77	\$ 120.54	124.16
Commodity Charge (per HCF)	\$ 22.54	23.22	\$ 33.78	34.79
Beverage Production				
Base Charge (per account)	\$ 54.36	55.99	\$ 81.55	84.00
Commodity Charge (per HCF)	\$ 5.08	5.23	\$ 7.61	7.84
Commercial Fountains - Separately Metered				
Base Charge (per account)	\$ 53.44	55.04	\$ 80.16	82.56
Commodity Charge (per HCF)	\$ 1.65	1.70	\$ 2.47	2.54
Septage Disposal (per gallon of tank capacity)	\$ 0.27	0.28	\$ 0.40	0.41
Leachate Per Gallon of Tank Capacity				
Individual Residential Grinder Pumps				
Grinder Pump Surcharge	\$ 11.65	12.00	\$ 17.48	18.00
Low-Income ⁽¹⁾ Senior and Low-Income ⁽¹⁾ Disabled Citizen				
Grinder Pump Surcharge	\$ 8.74	9.00	\$ 13.11	13.50

RETAIL STORMWATER RATES

Monthly Service Charge		Inside		Outside
Residential I (Single Family/Duplex)				
Base Charge (per account)	\$ 16.17	17.54	N/A	N/A
Exception: Duplex with 2 Meters (per account)	\$ 8.13	8.77	N/A	N/A

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2020

	2019	2020		
<u>RETAIL STORMWATER RATES (CONTINUED)</u>				
Monthly Service Charge		Inside		Outside
Residential II - SW Impact Fee (per IHSU) 50% of the Res I Base Charge	\$ 8.08	<u>8.77</u>	N/A	N/A
Residential III - SW Impact Fee (per IHSU) -100% of the Res I Base Charge	\$ 16.17	<u>17.54</u>	N/A	N/A
Commercial I Base Charge (per IHSU)	\$ 16.17	<u>17.54</u>	N/A	N/A
Commercial II - SW Impact Fee (per IHSU) 50% of the Comm I Base Charge	\$ 8.08	<u>8.77</u>	N/A	N/A
Commercial III - SW Impact Fee (per IHSU) 100% of the Comm I Base Charge	\$ 16.17	<u>17.54</u>	N/A	N/A
Public School Districts (per account)	\$ 16.17	<u>17.54</u>	N/A	N/A
Low-Income ⁽¹⁾ Senior and Low-Income ⁽¹⁾ Disabled Citizen Base Charge (per account)	\$ 9.84	<u>10.68</u>	N/A	N/A
Multi - Family & Commercial Rate Adjustment				
Water Quality (per IHSU)	\$ 1.79	<u>1.94</u>	N/A	N/A
Water Quantity (per IHSU)	\$ 5.40	<u>5.86</u>	N/A	N/A
Stormwater Penalty				
New Multi - Family & Commercial development without on-site detention Charge (per IHSU)	\$ 3.58	<u>3.88</u>	N/A	N/A

⁽¹⁾Low-Income defined as Gross Earned Income of \$40,000 or less

*Pavement Restoration Charge May Also Be Assessed

** Fees include original review and one resubmittal review.

Additional reviews will be charged at miscellaneous hourly rate (above).

*** Does not apply to single family residence or duplex construction on an existing established lot.

**** (Unscheduled inspections shall be tracked through the course of a project and billed after the final site inspection. Fees for unscheduled inspections shall be paid prior to final

ORDINANCE NO. 5386

AN ORDINANCE of the City Council of the City of Bremerton, Washington, establishing the amount to be collected in 2020 by taxation on the assessed valuation of taxable property within the City limits of Bremerton and setting the property levy rate.

WHEREAS, the City Council attests that the population of the City of Bremerton for 2020 is 42,081; and

WHEREAS, the City Council has properly given notice of the public hearing held on November 13, 2019, to consider the City's revenue sources for the City's General Fund budget; and

WHEREAS, the City's actual levy amount from the previous year, including any refunds and abatements levied was \$7,619,234; and

WHEREAS, the City's actual EMS levy amount from the previous year, including any refunds and abatements levied was \$1,306,777; and

WHEREAS, the City Council, after hearing and duly considering all relevant evidence and testimony presented, has determined that the City of Bremerton requires a regular levy and EMS levy in the maximum amounts allowable, which is a 1.0% increase to the highest lawful levy allowed by law.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF BREMERTON, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. That an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2020 tax year. The dollar amount of the increase over the actual levy from the previous year shall be \$59,903 which is an effective percent increase of 0.78621% from the previous year levy. This increase is exclusive of additional revenue resulting from new construction, any increase in the value of state assessed property, and any additional amounts resulting from any annexations that have occurred and refunds made.

SECTION 2. That an EMS levy is hereby authorized for the levy to be collected in the 2020 tax year. The dollar amount of the increase over the actual levy from the previous year shall be \$695,754 which is an effective percent increase of 0.130934% from the highest allowable levy. This increase is exclusive of additional revenue resulting from new construction, any increase in the value of state assessed property, and any additional amounts resulting from any annexations that have occurred and refunds made. This levy is further subject to the maximum allowable levy rate of \$0.50 per \$1,000 of assessed valuation.

SECTION 3. That a property tax levy for debt redemption of the 2010 Public Safety UTGO Refunding Bonds, as previously authorized by the voters, is hereby authorized to levy property taxes to be collected in 2020 at a rate sufficient to provide \$900,000 needed to meet debt service obligations in 2020.

SECTION 4. That a property tax levy for debt redemption of the 2015 Public Safety UTGO Bonds, as previously authorized by the voters, is hereby authorized to levy property taxes to be collected in 2020 at a rate sufficient to provide \$550,000 needed to meet debt service obligations in 2020.

SECTION 5. *Severability.* If any one or more sections, subsections, or sentences of this Ordinance are held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this Ordinance and the same shall remain in full force and effect.

SECTION 6. *Effective Date.* This ordinance shall take effect and be in force ten (10) days from and after its passage, approval and publication as provided by law.

PASSED by the City Council the 20th day of November, 2019

Eric Younger
for ERIC YOUNGER, Council President

Approved this 21st day of November, 2019

Greg Wheeler
GREG WHEELER, Mayor

ATTEST:

APPROVED AS TO FORM:

Angela Hoover
ANGELA WOODS, City Clerk
HOOVER

Roger A. Lubovich
ROGER A. LUBOVICH, City Attorney

PUBLISHED the 26th day of November, 2019
EFFECTIVE the 4th day of December, 2019
ORDINANCE NO. 5386

ORDINANCE NO. 5387

AN ORDINANCE of the City Council of the City of Bremerton, Washington, approving and adopting the budget for the City of Bremerton for the fiscal year 2020, and appropriating the amounts set forth in each fund in accordance with RCW 35.33.075.

WHEREAS, Pursuant to Chapter 35.33 RCW, the City of Bremerton (“City”) is required to adopt an annual budget and provides procedures for the filing of estimates, a preliminary budget, deliberations, public hearings, and final fixing of the budget; and

WHEREAS, a proposed annual budget for the fiscal year 2020 has been prepared and filed in the Office of the City Clerk for the City; public hearings have been held for the purposes of fixing the final City budget; and the City Council, during its November 4, 2019 Budget Workshop meeting, deliberated and made adjustments and changes to the proposed budget deemed necessary and proper; NOW THEREFORE,

THE CITY COUNCIL OF THE CITY OF BREMERTON, WASHINGTON,
DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. The proposed 2020 annual budget for the City, as amended by the City Council during its November 4, 2020 Budget Workshop meeting, (“2020 Annual Budget”), on file in the office of the City Clerk, is hereby incorporated herein by this reference.

SECTION 2. The 2020 Annual Budget, covering the period from January 1, 2020, through December 31, 2020, establishing;

1) authorized positions for employment,
2) the City-wide Capital Improvement Program, and
3) fund balances as set forth in Exhibit A, attached hereto and incorporated herein by this reference, including regular revenues and unencumbered fund balances of \$180,931,353.00 expenditures and ending fund balances of \$180,931,353.00, and funding of category groups pursuant to BMC 3.02.010,

is hereby adopted and approved, and the totals for these funds as noted in Exhibit A are hereby appropriated for the fiscal year 2020.

SECTION 3. Certain revenues received by the City shall be transferred to specific funds as follows:

(a) The administrative fee, less the costs of administering the contract, received by the City from the “Agreement for Garbage, Recycling and Compostable Organics Collection, and Disposal” between the City of Bremerton and Waste Management of Washington, Inc. shall be allocated and transferred to fund No. 314, the Residential Street and Sidewalk Fund, for street improvements, unless otherwise allocated by motion or other action of the City Council.

(b) All rent and other revenues received by the City from the telecommunication tower "Option and Lease Agreement" between the City of Bremerton and Vertical Bridge Development, LLC shall be allocated and transferred to fund No. 310, the Park Facilities Construction Fund, for capital improvements, for park capital improvements, unless otherwise allocated by motion or other action of the City Council.

SECTION 4. Nothing contained herein shall be construed to require the City or its officers to fill any vacancy in any of the positions established by this ordinance resulting from the discharge, resignation or retirement of such employee. Nothing herein contained shall require the City or its officers to pay the maximum amount budgeted for any position shown therein.

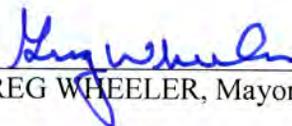
SECTION 5. Severability. If any one or more sections, subsections, or sentences of this Ordinance are held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this Ordinance and the same shall remain in full force and effect.

SECTION 6. Effective Date. This ordinance shall take effect and be in force ten (10) days from and after its passage, approval and publication as provided by law.

PASSED by the City Council the 20th day of November, 2019


for ERIC YOUNGER, Council President

Approved this 21st day of November, 2019


GREG WHEELER, Mayor

ATTEST:


ANGELA WOODS, City Clerk
HOOPER

APPROVED AS TO FORM:


ROGER A. LUBOVICH, City Attorney

PUBLISHED the 26th day of November, 2019
EFFECTIVE the 1st day of December, 2019
ORDINANCE NO 5387

**EXHIBIT A
CITY OF BREMERTON
2020 REVENUE - ALL FUNDS**

FUND	BEG FUND BAL.	TAXES	LIC. AND PERMITS	INTER- GOV'T REVENUE	CHARGES FOR SERVICE	FINES AND FORFEITS	OTHER REVENUE	2020 TOTAL BUDGET
General Fund								
General Government:								
City Council					147,236			147,236
Executive					122,486			122,486
Financial Services					779,532			779,532
Legal					593,120			593,120
Human Resources					264,854			264,854
Community Development		3,419,250	1,185,650	302,100	510,500	50,000		5,467,500
Municipal Court				3,358	206,850	237,900	30,400	478,508
City Auditor					40,940			40,940
Law Enforcement			6,000	226,175	144,100	2,000	11,000	389,275
Fire/Emergency Medical		1,982,500	1,300	1,265,334	680,200	6,500	5,010	3,940,844
Police & Fire Pension				63,870				63,870
General Facilities					171,524		353,200	524,724
Parks					247,250		74,000	321,250
Engineering			64,000		2,195,173			2,259,173
Non-Departmental		28,531,307	27,000	868,501	93,542	900,000	170,000	30,590,350
Beginning Fund Balance	11,102,967							11,102,967
Total General Fund	11,102,967	33,933,057	1,283,950	2,729,338	6,197,307	1,196,400	643,610	57,086,629
Special Revenue Funds:								
Street	560,835	875,000		894,200	208,000		839,000	3,377,035
Contingency Reserve	1,348,244						153,700	1,501,944
Lodging Tax	391,660	750,000					6,000	1,147,660
Parking System	1,025,551					425,500	1,598,600	3,049,651
Comm. Dev. Block Grant	58,916			400,000	45,900		87,000	591,816
Abatement Revolving Fund	338,293					25,000	500	363,793
Police Special Projects	255,856					15,000	3,500	274,356
Public Access Television	608,379		276,000		125,765		43,200	1,053,344
Gift & Donations Fund	90,286						6,100	96,386
Trial Improvement	69,772			21,000			500	91,272
One Percent for Arts	13,468						11,242	24,710
Conference Center Oper	226,243				1,638,541		404,000	2,268,784
Total Spec. Rev. Funds	4,987,503	1,625,000	276,000	1,315,200	2,018,206	465,500	3,153,342	13,840,751
Debt Service Fund:								
2010 UTGO	24,305	900,000					1,000	925,305
Government Center LTGO	83,822						332,100	415,922
2015 Public Safety Bond	37,315	550,000					1,000	588,315
2019 Refunding LTGO	131,252	330,000		3,000			148,000	612,252
Total Debt Service Fund	276,694	1,780,000	0	3,000	0	0	482,100	2,541,794
Capital Improvement Funds:								
General Govt Capital Improv.	2,533,039	1,700,000					40,000	4,273,039
Park Facilities Construction	140,499			1,051,880			96,500	1,288,879
Residential Street & Sidewalk Fund	1,345,897	1,022,129	125,000				148,400	2,641,426
Transportation Projects Fund	695,163	422,129		5,840,616			1,287,978	8,245,886
Fire Public Safety Capital	114,315							114,315
Affordable Housing Capital Fund	1,104						100,000	101,104
Total Capital Improv. Funds	4,830,017	3,144,258	125,000	6,892,496	0	0	1,672,878	16,664,649
Total General Gov't Funds	21,197,181	40,482,315	1,684,950	10,940,034	8,215,513	1,661,900	5,951,930	90,133,823

**EXHIBIT A
CITY OF BREMERTON
2020 REVENUE - ALL FUNDS**

FUND	BEG FUND BAL.	TAXES	LIC. AND PERMITS	INTER- GOV'T REVENUE	CHARGES FOR SERVICE	FINES AND FORFEITS	OTHER REVENUE	2020 TOTAL BUDGET
Enterprise Funds:								
Water Utility	2,072,144				14,885,857	20,000	545,000	17,523,001
Water Capital	7,990,179						3,310,600	11,300,779
Wastewater Utility	1,880,781	102,000			16,432,038		3,000	18,417,819
Wastewater Capital	4,149,395						3,040,600	7,189,995
Stormwater Utility	521,002			70,000	4,490,512	7,000	4,000	5,092,514
Stormwater Capital	4,268,985						3,798,500	8,067,485
Utility Debt Reserve	1,677,295						22,000	1,699,295
Gold Mountain Golf Complex	422,800				4,760,031		16,950	5,199,781
Total Enterprise Funds	22,982,581	102,000	0	70,000	40,568,438	27,000	10,740,650	74,490,669
Internal Service Funds:								
Risk Management	2,572,551						1,844,362	4,416,913
Employment Security	237,010						4,000	241,010
Accumulated Leave Liability	190,547						582,500	773,047
ER&R Operations & Maint.	81,594				1,800,119		2,800	1,884,513
ER&R Equipment Reserve	4,134,238						2,154,943	6,289,181
Information Services	740,771				1,756,426		205,000	2,702,197
Total Internal Service Funds	7,956,711	0	0	0	3,556,545	0	4,793,605	16,306,861
Total Business Type Funds	30,939,292	102,000	0	70,000	44,124,983	27,000	15,534,255	90,797,530
Total All Funds	52,136,473	40,584,315	1,684,950	11,010,034	52,340,496	1,688,900	21,486,185	180,931,353

**EXHIBIT A
CITY OF BREMERTON
2020 EXPENDITURES - ALL FUNDS**

FUND	PERSONNEL	SUPPLIES & SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS	ENDING FUND BAL.	2020 TOTAL BUDGET
General Fund							
General Government:							
City Council	340,800	60,116					400,916
Executive	268,500	74,022					342,522
Financial Services	1,251,300	324,465					1,575,765
Legal Department	1,380,900	216,219					1,597,119
Human Resources	503,300	217,883					721,183
Community Development	1,864,900	853,639			82,500		2,801,039
Municipal Court	971,500	527,308					1,498,808
City Auditor	85,100	8,078					93,178
Law Enforcement	10,654,400	1,745,289					12,399,689
Fire/Emergency Medical	10,494,023	1,861,746					12,355,769
Police & Fire Pension	1,402,300	342,000					1,744,300
General Facilities	499,200	929,258		260,000			1,688,458
General Parks	2,274,700	801,664			34,500		3,110,864
Engineering	2,555,000	348,912					2,903,912
Non-Departmental		3,476,430			1,364,100		4,840,530
Ending Fund Balance						9,012,577	9,012,577
Total General Fund	34,545,923	11,787,029	0	260,000	1,481,100	9,012,577	57,086,629
Special Revenue Funds:							
Street	1,280,860	1,890,192				205,983	3,377,035
Contingency Reserve						1,501,944	1,501,944
Lodging Tax		370,000			250,000	527,660	1,147,660
Parking System		1,379,407	533,208	110,000	70,000	957,036	3,049,651
Comm. Dev. Block Grant	149,800	331,604				110,412	591,816
Abatement Revolving Fund		258,500				105,293	363,793
Police Special Projects		119,282		80,000		75,074	274,356
Public Access Television	398,200	60,709		30,000		564,435	1,053,344
Gift & Donations Fund		15,000				81,386	96,386
Trial Improvement		25,000				66,272	91,272
One Percent for Arts		9,000				15,710	24,710
Conference Center Oper		1,938,045	32,168	75,000		223,571	2,268,784
Total Spec. Rev. Funds	1,828,860	6,396,739	565,376	295,000	320,000	4,434,776	13,840,751
Debt Service Fund:							
2010 UTGO			853,438			71,867	925,305
Government Center LTGO			330,838			85,084	415,922
2015 Public Safety Bond			502,700			85,615	588,315
2019 Refunding LTGO			425,344			186,908	612,252
Total Debt Service Fund	0	0	2,112,320	0	0	429,474	2,541,794
Capital Improvement Funds:							
General Govt Capital Improv.					2,039,478	2,233,561	4,273,039
Park Facilities Construction				1,134,500		154,379	1,288,879
Residential Street & Sidewalk Fund	290,483	905,853		446,285		998,805	2,641,426
Transportation Projects Fund	8,800	956,200		6,432,058		848,828	8,245,886
Fire Public Safety Capital				103,773	10,542	0	114,315
Affordable Housing Capital Fund		100,000				1,104	101,104
Total Capital Improv. Funds	299,283	1,962,053	0	8,116,616	2,050,020	4,236,677	16,664,649
Total General Gov't Funds	36,674,066	20,145,821	2,677,696	8,671,616	3,851,120	18,113,504	90,133,823

**EXHIBIT A
CITY OF BREMERTON
2020 EXPENDITURES - ALL FUNDS**

FUND	PERSONNEL	SUPPLIES & SERVICES	DEBT SERVICE	CAPITAL OUTLAY	TRANSFERS	ENDING FUND BAL.	2020 TOTAL BUDGET
<u>Enterprise Funds:</u>							
Water Utility	4,857,877	7,941,804	912,479		2,250,000	1,560,841	17,523,001
Water Capital		240,000		6,348,166		4,712,613	11,300,779
Wastewater Utility	3,621,605	8,660,309	2,501,210		2,115,000	1,519,695	18,417,819
Wastewater Capital		525,000		3,498,200		3,166,795	7,189,995
Stormwater Utility	1,676,518	2,564,552	153,005		180,000	518,439	5,092,514
Stormwater Capital		94,000		5,345,148		2,628,337	8,067,485
Utility Debt Reserve						1,699,295	1,699,295
Gold Mountain Golf Complex		4,210,079	434,670			555,032	5,199,781
Total Enterprise Funds	10,156,000	24,235,744	4,001,364	15,191,514	4,545,000	16,361,047	74,490,669
<u>Internal Service Funds:</u>							
Risk Management	390,000	1,544,362				2,482,551	4,416,913
Employment Security	75,000					166,010	241,010
Accumulated Leave Liability	450,000					323,047	773,047
ER&R Operations & Maint	567,100	1,230,820		15,000		71,593	1,884,513
ER&R Equipment Reserves				1,887,780		4,401,401	6,289,181
Information Services	946,700	807,155				948,342	2,702,197
Total Internal Service Funds	2,428,800	3,582,337	0	1,902,780	0	8,392,944	16,306,861
Total Business Type Funds	12,584,800	27,818,081	4,001,364	17,094,294	4,545,000	24,753,991	90,797,530
Total All Funds	49,258,866	47,963,902	6,679,060	25,765,910	8,396,120	42,867,495	180,931,353

