



BREMERTON WASHINGTON



CITY OF BREMERTON, WASHINGTON

2025-2026 BIENNIAL BUDGET

For the period January 1, 2025 through December 31, 2026

2025 - 2026 Budget

City of Bremerton, Washington

2025—2026 Budget

For the year beginning January 1, 2025 and ending December 31, 2026

Mayor

Greg Wheeler

Council Members

Jennifer Chamberlin – Council President .. District 1

Denise Frey .. District 2

Jeff Coughlin .. District 3

Jane Rebelowski .. District 4

Michael Goodnow .. District 5

Anna Mockler .. District 6

Eric Younger .. District 7

Executive Leadership

Kylie Finnell .. City Attorney

Tom Knuckey .. Public Works & Utilities Director

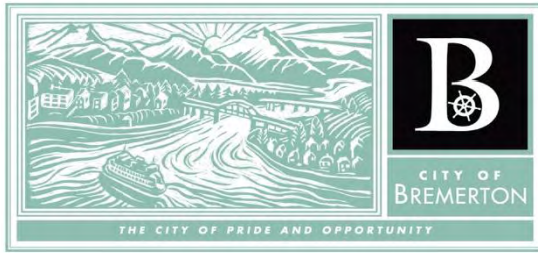
Tom Wolfe .. Police Chief

Pat McGanney .. Fire Chief

Andrea Spencer .. Director of Community Development

Tim Barker .. Director of Parks and Recreation

Mike Riley .. Director of Financial Services & Administration



Mayor Greg Wheeler

January 31, 2025

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

I am pleased to present to you the 2025 Adopted Annual Budget for our city. This budget reflects priorities of our City Council, continues our focus on fiscal responsibility and the efforts to maintain the gains we've made over the past several years. This includes the investments we started in 2018 for affordable housing assistance, public safety, streets and sidewalks, parks, business support, among other programs. Additionally, we continue to monitor the economic landscape for 2025 and are looking ahead to 2026 so that the City's budget remains resilient, supports essential services for residents and promotes economic growth.

The 2025 budget focuses on the following key objectives:

- **Maintain and Sustain Gains We've Made Since 2018:** Over the past seven years, we have made investments to maintain public safety and preserve quality of life in our City. During that time, we increased staffing of our police force and fire personnel, added emergency equipment and upgraded street lighting for enhanced public safety; made improvements to our streets, sidewalks and infrastructure across the City; improved park playfields, playgrounds, and facilities; and supported efforts to enhance the arts in our community, among other efforts. We've also been committed to fostering opportunities for growth, including support for redevelopment of our business districts.

In addition, it remains important to balance the needs of our vulnerable residents and our neighborhoods in our community. We've continued to fund a mobile response unit for opioid and mental health incidents, a behavioral health program for crisis intervention, and the Stand by Me program. Investments also include again this year health and hygiene clean-up efforts, removal of debris in areas of illegal dumping and abatement of nuisance properties.

- **Remain Focused on Fiscal Resilience** – We continue to keep our eyes on economic forecasts to help this budget maintain vital services, sustain the gains we have made and remain resilient. Monitoring economic projections in 2025 remains a priority to continue supporting our progress in the City while maintaining fiscal responsibility.

2024 Accomplishments

During the year, we focused on meeting the City’s goals and priorities and maintaining the delivery of programs and services to residents. In 2024, the City:

- Continued the Bremerton rental assistance program, weatherization and abatement programs
- Maintained public safety needs at current levels for police and fire departments, including hiring 3 and promoting 3 police officers; hiring 6 fire department personnel and passing of EMS levy that will fund 5 additional fire department employees for 2025
- Continued support for creation of new affordable housing units in partnership with housing agencies
- City continued work on funding plan for a shelter in 2025 for the vulnerable and unhoused community
- Continued work on efforts that would assist low-income households negatively impacted by development
- Continued working on parks, including Kitsap Lake Park, Haddon Park, Pendergast Regional Park, and completed the Kiwanis Park accessibility playground
- Maintained our streets and sidewalks program, including updates, repair and infrastructure replacement, and provided street landscaping and other improvements
- Completed the West Kitsap Way planning study
- Continued work on the Quincy Square project, including preparing to begin construction of Quincy Square, painting of Quincy Square mural downtown and selection of co-artists for new public sculpture, among other efforts
- Continued work on Gold Mountain Cascade Course Phase II
- Continued partnering with CHI/Virginia Mason on an emergency room and urgent care clinic on Kitsap Way and with MultiCare on an emergency room to expand healthcare access and capacity for Bremerton residents
- Continued work on the City's workforce diversity, equity and inclusion efforts, including the job description for the City’s first workforce diversity, equity and inclusion position

- Continued finalizing the City's Comprehensive Plan, including its housing policies to guide future housing growth and affordable housing creation, and transportation
- Secured funding to replace sewer infrastructure in partnership with PSNS
- Worked on Puget Sound Industrial Area (PSIC) sewer infrastructure coordination with Mason County and Port of Bremerton
- Continued funding to support the Stand by Me program at the Salvation Army in Bremerton
- Supported redevelopment of City business districts, including the Wheaton Way corridor, Harrison Heights, Charleston, Manette, and downtown
- Worked in partnership with CHI/Virginia Mason to complete demolition of the old Harrison Hospital building
- Partnered to demolish old Bay Bowl building in Harrison Heights and to complete tear down of the Eagles building in downtown
- Worked on plans for installation of City wayfinding signs in 2025
- Continued with Kitsap Lake vegetation management and toxic algae control efforts
- Continued art initiatives, including the Poet Laureate program and partnership on the City's new Creative Arts District
- Continued working with partners on plans for the USS Bremerton memorial
- Continued to work on design of Warren Avenue Bridge pedestrian improvements
- Continued working with partners on a fix to Gorst traffic and infrastructure issues
- Secured legislative funding of \$3 million for the design of the Bremerton-Mason County sewer extension; \$7.1 million for replacement of sewer infrastructure in support of the Bremerton naval shipyard; and funding to support Kitsap Transit fast ferry service while state ferry system works to fully restore service

I believe the adopted 2025 budget reflects our values, maintains the gains we've made over the past several years, and will continue to focus on maintaining fiscal stewardship this year and in preparation for the next budget cycle in 2026.

Sincerely,





Greg Wheeler
Mayor



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Budget Summary

Introduction

The City of Bremerton was incorporated in 1901 and currently 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 2025. The City has 30+ Boards, Committees and Commissions.

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 45,390 within an incorporated area of approximately 32.17 square miles. Bremerton is the largest city in Kitsap County as well as on the Kitsap Peninsula.

The City of Bremerton operates and maintains 37 parks and greenways, 20 athletic fields and courts, 20 facility buildings, 18 reservoirs, 330 lane miles of streets, 17 well sites, 11 pump stations, 1 UV treatment and corrosion control, 1 cemetery and 1 golf complex that consists of two 18-hole courses. Bremerton also maintains over 300 vehicles and equipment.

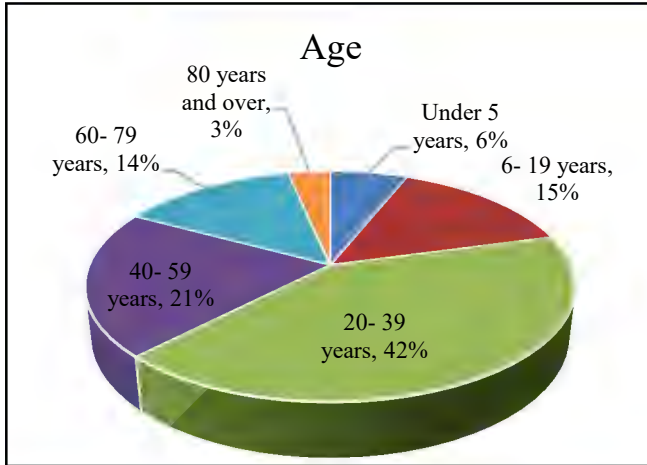
The City of Bremerton has several partnerships including the Admiral Theatre, Bremerton Family YMCA, Bremerton Ice Center, Chamber of Commerce, Bremerton Community Theatre, Downtown Bremerton Association, Kitsap Conference Center and Sister City Program.



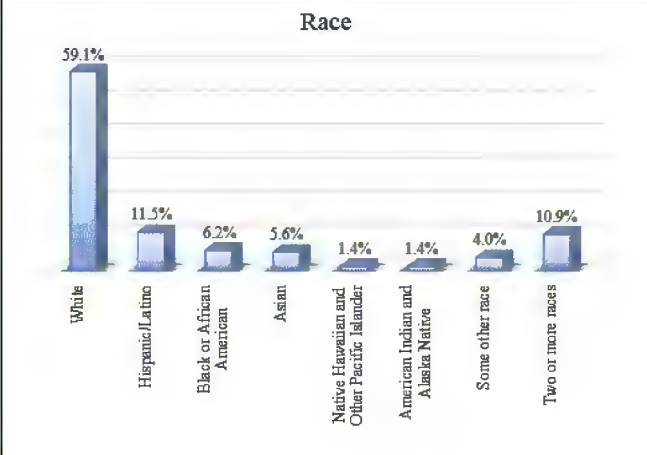
The following tables, graphs, and data were derived from the U.S. Census Bureau to provide a high level picture of Bremerton's population.

Median Information	
Median value of owner-occupied housing units	\$ 409,500
Median monthly owner costs-with a mortgage	\$ 1,858
Median gross rent, 2023	\$ 1,535

Budget Summary

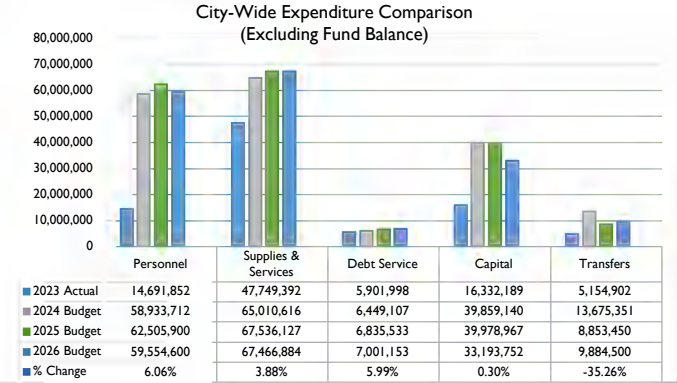


Other	
Without health care coverage	6.30%
Bachelor's degree or higher	26.90%
Median household income	\$ 74,399
Employment rate	28.00%
Average family size	2.95
Median age	38.6
Language other than English spoken at home	11.10%



The City of Bremerton is estimating a total 2025 beginning fund balance of \$77.9 million with \$15 million in the General Fund. The City's actual expenditures have been less than projected the past few years, and it's actual revenues have been higher than projected. This can be partially attributed to departments analyzing spending trends and making adjustments as appropriate. The natural attrition rate is currently approximately 6.9%

which causes personnel budgets to not materialize as they are budgeted at 100% authorized FTE's. Expenditures are continuing to grow and outpace revenue streams, despite the City's best effort to be conservative in purchasing and decision making. Taxes including property, business and sales tax revenues continue to exceed projections along with charges for service and fine and penalties.



As we entered the 2024 budget cycle, forecasts indicated a 'moderate economic slowdown.' Currently, the Puget Sound region is experiencing a deceleration in inflation, as evidenced by trends in overall CPI and core CPI. However, these rates remain above the Federal Reserve's 2% target. Additionally, 2024 saw an increasing gap between expenditures and revenues. Certain revenue streams, such as sales and use tax, are anticipated to continue increasing due to higher base costs of goods, resulting in a proportional increase in collections. Despite expenditures outpacing revenues, the City has budgeted to maintain current service levels, which will result in utilizing reserves from the general fund to sustain these services in the 2025-2026 budget cycle. The projected ending fund balance for both 2025 and 2026 remain above the required 8.4% threshold. The City will continue to fulfill the Strategic Initiatives and Goals of the Council and the Mayor.

Budget Summary

Sales tax revenue in the General Fund exceeded original pandemic projections the past several years, allowing the City the reserve capacity to continue current levels of service through the utilization of reserves. Although several revenue categories have experienced growth, others have shown a decline, including licenses and permits, intergovernmental revenue, and fines and forfeitures.

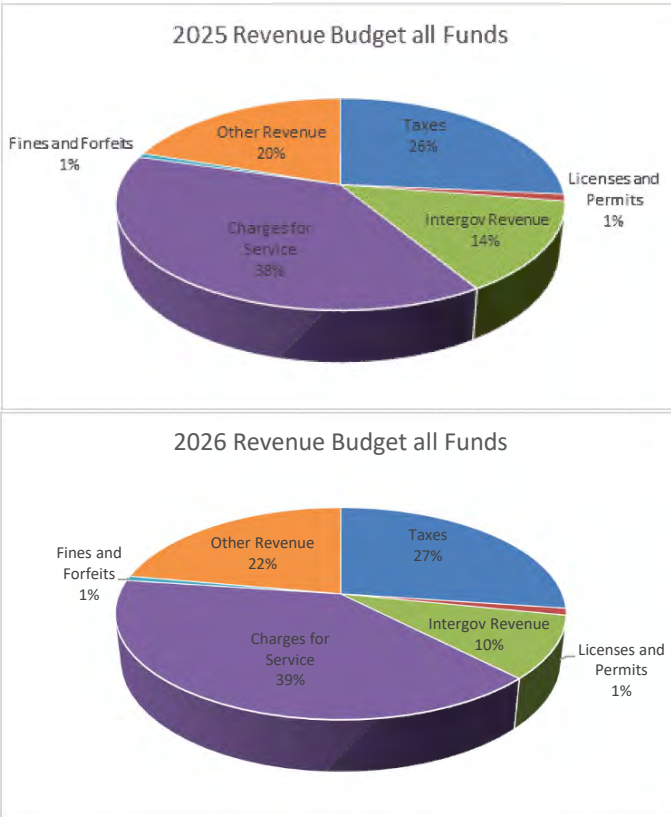
Sales tax (including affordable housing and criminal justice), is budgeted at \$13.35 million in 2025. This is a 8% increase from anticipated receipts in 2024 due to the continual higher than anticipated sales tax receipts during the past four years.

The annual B&O tax exemption is budgeted at \$1.04 million. Per Council adoption in 2022, the exemption increased to \$1 million as part of the continued effort to provide tax relief for small businesses. With this tax exemption, B&O revenue is estimated at \$3.4 million in each budget year.

Other General Fund revenue budgeted in 2025 are as follows: license and permits \$1.3 million, intergovernmental \$3.8 million, charges for services \$8.5 million, fines and forfeitures \$660 thousand and miscellaneous and transfers \$1.8 million.

General Fund revenue budgeted in 2026 are as follows: taxes \$39 million, license and permits \$1.3 million, intergovernmental \$2.7 million, charges for services \$8 million, fines and forfeitures \$660 thousand and miscellaneous and transfers \$1.4 million. 2026 revenues are currently estimated to be lower than 2025, but will be re-evaluated as part of the mid-biennium process.

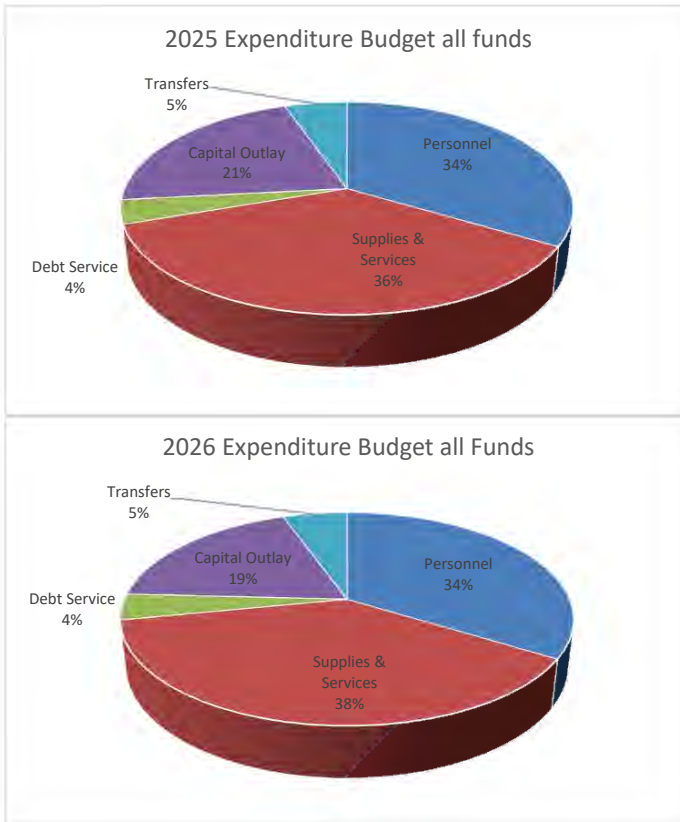
The City anticipates a decrease of \$200 thousand in Real Estate Excise Tax (REET) as compared to the 2024 budget of \$1.5 million, the 2025 budget is \$1.3 million and 2026 is \$1.2 million. The City's 2023 budget year started to see a decline in new housing construction and residential sales which caused a drastic decline in the City's REET receipts. 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. This trend continued throughout 2024 and was kept in mind while forecasting the upcoming budget cycle.



Total 2025 tax revenue (property taxes, sales taxes, B&O taxes, and utility taxes) in the General Fund represent 70% of the total General Fund revenue and are budgeted at \$39 million. This is approximately \$2.2 million (6%) more than the 2024 amended budget. Regular and EMS property tax receipts are estimated with a \$800 thousand increase for the upcoming year due to the approved EMS Levy increase to the \$0.50 threshold for every \$1,000 in assessed value.

Budget Summary

As we begin the 2025-2026 budget cycle, the City will continue to monitor revenues closely and oversee expenditures city-wide. Overall, the budget for both years is \$364,826,863 excluding ending fund balance. It includes \$122.8 million for personnel costs (33.7%), \$135 million for supplies (37.1%), \$13.8 million for debt service (3.8%), \$73 million for capital outlay (20.1%), \$19.6 million in transfers among funds (5.4%).



The resources to fund the budget for both years, with the exception of beginning fund balance, is \$342,337,783. It is comprised of \$91.8 million in taxes (property, sales, utility, business and occupancy, and franchise taxes) (26.8%), \$3.5 million in licenses & permits (1%), \$39.9 million in inter-governmental revenue (11.7%), \$132.9 million in charges for services (38.8%), \$2.7 million in fines and forfeits (0.7%), \$71.6 million in other revenues (20.9%).

Staffing Changes and Personnel Costs

Total staffing for regular and part-time personnel in 2025 are 409.73 authorized FTEs city-wide. The only new FTEs that affect the General Fund are five new positions within the fire department that are funded through the approved EMS Levy. Other positions are funded through the proprietary funds and are supported via charges for services. Authorized positions in 2025 consist of 394.60 regular FTEs and 15.13 FTEs for temporary, part-time and seasonal extra help employees. Changes for 2026 include a decrease of .50 FTE in water maintenance seasonal.

The personnel budget includes anticipated increases based on forecasted union agreements, with all union contracts currently under negotiation. Additionally, the City's State retirement contribution rates, effective September 1, 2024, are as follows: Public Employees Retirement System (PERS) at 9.11%, Public Safety Employees Retirement System (PSERS) at 9.51%, and Law Enforcement Officers and Fire Fighters (LEOFF) at 5.30%.

The City of Bremerton provides services and programs through the efforts of its qualified and capable staff. 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. Seasonal and part-time employees continue to be accounted for in the City's FTE count. Included in the total FTE count are positions related to the City's appointment as managing agent for the Bremerton Government Center Owners Association (BGCOA). Those positions include 2 regular FTE positions and .45 temporary part-time FTE.

Personnel costs remain the highest expense in the General Fund at 71% of total expenditures. Efforts are ongoing to assess and determine appropriate staffing levels while also supporting Council Goals and Initiatives.

Budget Summary

2025 REVENUE - ALL FUNDS

Fund	Beg Fund Bal	Taxes	Licenses and Permits	Intergov Revenue	Charges for Service	Fines and Forfeits	Other Revenue	2025 Total Budget
General Fund								
General Government:								
City Council	-	-	-	-	184,161	-	-	184,161
Executive	-	-	-	-	249,262	-	-	249,262
Financial Services	-	-	-	-	966,257	-	-	966,257
Legal Department	-	-	-	-	764,256	-	-	764,256
Human Resources	-	-	-	-	387,855	-	-	387,855
Community Development	-	3,470,500	1,225,750	37,500	672,500	15,000	-	5,421,250
Municipal Court	-	-	-	250,000	139,260	145,250	10,300	544,810
City Auditor	-	-	-	-	61,310	-	-	61,310
Law Enforcement	-	-	3,780	246,586	590,500	500	20,000	861,366
Fire/Emergency Medical	-	3,000,000	600	1,200,750	625,150	-	-	4,826,500
Police & Fire Pension	-	-	-	100,000	-	-	-	100,000
General Facilities	-	-	-	-	216,681	-	796,000	1,012,681
General Parks	-	-	-	-	184,200	-	70,000	254,200
Engineering	-	-	100,000	-	3,247,858	-	-	3,347,858
Non-Departmental	-	32,974,248	32,000	1,969,642	266,618	500,000	942,000	36,684,508
Beginning Balance	15,080,274	-	-	-	-	-	-	15,080,274
Total General Fund	\$ 15,080,274	\$ 39,444,748	\$ 1,362,130	\$ 3,804,478	\$ 8,555,868	\$ 660,750	\$ 1,838,300	\$ 70,746,548
Special Revenue Funds:								
Street	10,569	850,000	-	820,000	113,000	-	1,820,000	3,613,569
Contingency Reserve	2,341,463	-	-	-	-	-	60,000	2,401,463
Lodging Tax	829,285	755,000	-	-	-	-	15,000	1,599,285
Parking System	254,307	-	-	-	-	435,500	1,622,500	2,312,307
Comm. Dev. Block Grant	223,072	-	-	500,000	5,000	-	95,500	823,572
Abatement Revolving Fund	155,735	-	-	-	-	50,000	110,000	315,735
Police Special Projects	567,787	-	-	-	-	-	10,000	577,787
Public Access Television	314,131	-	268,000	-	167,367	-	61,600	811,098
Gift & Donations Fund	223,968	-	-	-	-	-	1,900	225,868
Trial Improvement	80,010	-	-	-	-	-	3,100	83,110
One Percent for Arts	10,000	-	-	-	-	-	100	10,100
Conference Center Oper	272,654	-	-	-	1,323,000	-	460,000	2,055,654
Total Spec. Rev. Funds	\$ 5,282,981	\$ 1,605,000	\$ 268,000	\$ 1,320,000	\$ 1,608,367	\$ 485,500	\$ 4,259,700	\$ 14,829,548
Debt Service Fund:								
2010 UTGO	141,293	900,000	-	-	-	-	1,000	1,042,293
Government Center LTGO	89,846	-	-	-	-	-	332,200	422,046
2015 Public Safety Bond	306,524	550,000	-	-	-	-	5,000	861,524
2019 Refunding LTGO	13,619	330,000	-	3,500	-	-	196,500	543,619
Total Debt Service Fund	\$ 551,282	\$ 1,780,000	\$ -	\$ 3,500	\$ -	\$ -	\$ 534,700	\$ 2,869,482
Capital Improvement Funds:								
General Govt Capital Improv.	4,486,960	1,300,000	-	-	-	-	275,000	6,061,960
Park Facilities Construction	526,311	-	-	319,770	-	-	1,470,698	2,316,779
Residential Street & Sidewalk Fund	-	-	-	-	-	-	-	-
Transportation Projects Fund	4,430,019	2,000,200	150,000	6,646,038	-	-	1,129,450	14,355,707
Fire Public Safety Capital	22,089	-	-	-	-	-	-	22,089
Affordable Housing Capital Fund	1,468,652	-	-	-	-	-	100,500	1,569,152
Total Capital Improv. Funds	\$ 10,934,030	\$ 3,300,200	\$ 150,000	\$ 6,965,808	\$ -	\$ -	\$ 2,975,648	\$ 24,325,686
Total General Gov't Funds	\$ 31,848,568	\$ 46,129,948	\$ 1,780,130	\$ 12,093,786	\$ 10,164,235	\$ 1,146,250	\$ 9,608,348	\$ 112,771,264
Enterprise Funds:								
Water Utility	8,754,254	-	-	-	17,110,000	15,000	804,000	26,683,254
Water Capital	5,642,811	-	-	-	400,000	-	4,510,600	10,553,411
Wastewater Utility	7,156,891	-	-	-	19,788,000	21,000	244,000	27,209,891
Wastewater Capital	7,818,776	-	-	7,800,000	-	-	12,100,604	27,719,380
Stormwater Utility	1,461,869	-	-	30,000	6,995,000	6,000	115,000	8,607,869
Stormwater Capital	2,659,386	-	-	3,896,368	-	-	725,000	7,280,754
Utility Debt Reserve	1,795,082	-	-	-	-	-	6,000	1,801,082
Gold Mountain Golf Complex	2,743,106	-	-	-	6,959,066	-	66,000	9,768,172
Total Enterprise Funds	\$ 38,032,175	\$ -	\$ -	\$ 11,726,368	\$ 51,252,066	\$ 42,000	\$ 18,571,204	\$ 119,623,813
Internal Service Funds:								
Risk Management	278,277	-	-	-	-	-	4,380,781	4,659,058
Self Ins Health	36,652	-	-	-	-	-	-	36,652
Employment Security	309,944	-	-	-	-	-	41,000	350,944
Accumulated Leave Liability	875,711	-	-	-	-	-	380,000	1,255,711
ER&R Operations & Maint	69,144	-	-	-	2,387,000	-	3,500	2,459,644
ER&R Equipment Reserves	6,116,944	-	-	-	-	-	1,413,831	7,530,775
Information Services	399,006	-	-	203,571	2,849,187	-	37,300	3,489,064
Total Internal Service Funds	\$ 8,085,677	\$ -	\$ -	\$ 203,571	\$ 5,236,187	\$ -	\$ 6,256,412	\$ 19,781,847
Total Business Type Funds	\$ 46,117,852	\$ -	\$ -	\$ 11,929,939	\$ 56,488,253	\$ 42,000	\$ 24,827,616	\$ 139,405,660
Total All Funds	\$ 77,966,420	\$ 46,129,948	\$ 1,780,130	\$ 24,023,725	\$ 66,652,488	\$ 1,188,250	\$ 34,435,964	\$ 252,176,925

2025 EXPENDITURES - ALL FUNDS

Fund	Personnel	Supplies & Services	Debt Service	Capital Outlay	Transfers	Ending Fund Balance	2025 Total Budget
General Fund							
General Government:							
City Council	417,000	31,354	-	-	-	-	448,354
Executive	513,100	93,746	-	-	-	-	606,846
Financial Services	1,468,400	349,745	-	-	-	-	1,818,145
Legal Department	1,787,200	224,513	-	-	-	-	2,011,713
Human Resources	602,500	341,761	-	-	-	-	944,261
Community Development	2,366,400	879,183	-	-	85,000	-	3,330,583
Municipal Court	1,376,149	776,616	-	-	-	-	2,152,765
City Auditor	144,200	5,064	-	-	-	-	149,264
Law Enforcement	13,554,200	2,266,044	-	50,000	-	-	15,870,244
Fire/Emergency Medical	14,084,900	1,725,865	-	-	-	-	15,810,765
Police & Fire Pension	1,176,000	477,700	-	-	-	-	1,653,700
General Facilities	556,600	1,449,485	-	407,000	-	-	2,413,085
General Parks	2,642,800	902,802	-	-	-	-	3,545,602
Engineering	4,031,200	350,333	-	-	-	-	4,381,533
Non-Departmental	-	5,993,767	-	-	1,525,000	-	7,518,767
Ending Fund Balance	-	-	-	-	-	8,090,921	8,090,921
Total General Fund	\$44,720,649	\$15,867,978	\$0	\$457,000	\$1,610,000	\$8,090,921	\$70,746,548
Special Revenue Funds:							
Street	1,828,800	1,690,170	-	-	-	94,599	3,613,569
Contingency Reserve	-	-	-	-	-	2,401,463	2,401,463
Lodging Tax	-	550,000	-	-	250,000	799,285	1,599,285
Parking System	-	1,384,364	585,658	72,000	94,250	176,035	2,312,307
Comm. Dev. Block Grant	153,700	313,838	-	-	249,450	106,584	823,572
Abatement Revolving Fund	-	107,000	-	-	-	208,735	315,735
Police Special Projects	-	505,625	-	-	-	72,162	577,787
Public Access Television	506,900	135,878	-	-	-	168,320	811,098
Gift & Donations Fund	-	2,500	-	-	-	223,368	225,868
Trial Improvement	-	38,050	-	-	-	45,060	83,110
One Percent for Arts	-	-	-	-	-	10,100	10,100
Conference Center Oper	-	1,726,787	-	218,000	-	110,867	2,055,654
Total Spec. Rev. Funds	\$2,489,400	\$6,454,212	\$585,658	\$290,000	\$593,700	\$4,416,578	\$14,829,548
Debt Service Fund:							
2010 UTGO	-	-	856,525	-	-	185,768	1,042,293
Government Center LTGO	-	-	329,113	-	-	92,934	422,046
2015 Public Safety Bond	-	-	499,500	-	-	362,024	861,524
2019 Refunding LTGO	-	-	536,619	-	-	7,000	543,619
Total Debt Service Fund	\$0	\$0	\$2,221,757	\$0	\$0	\$647,726	\$2,869,482
Capital Improvement Funds:							
General Govt Capital Improv.	-	-	-	-	3,620,948	2,441,012	6,061,960
Park Facilities Construction	-	-	-	2,139,770	-	177,009	2,316,779
Residential Street & Sidewalk Fund	-	-	-	-	-	0	-
Transportation Projects Fund	275,000	1,485,000	-	7,961,002	543,000	4,091,705	14,355,707
Fire Public Safety Capital	-	-	-	-	-	22,089	22,089
Affordable Housing Capital Fund	-	1,400,000	-	-	-	169,152	1,569,152
Total Capital Improv. Funds	\$275,000	\$2,885,000	\$0	\$10,100,772	\$4,163,948	\$6,900,966	\$24,325,686
Total General Gov't Funds	\$47,485,049	\$25,207,190	\$2,807,414	\$10,847,772	\$6,367,648	\$20,056,191	\$112,771,264
Enterprise Funds:							
Water Utility	5,494,900	10,160,717	785,384	-	1,600,000	8,642,253	26,683,254
Water Capital	-	1,315,000	-	4,580,000	-	4,658,411	10,553,411
Wastewater Utility	4,511,250	12,430,816	1,941,395	-	1,700,000	6,626,430	27,209,891
Wastewater Capital	-	1,575,000	-	17,550,104	60,000	8,534,276	27,719,380
Stormwater Utility	2,114,650	4,111,772	866,025	-	175,000	1,340,422	8,607,869
Stormwater Capital	-	450,000	-	5,807,091	100,000	923,663	7,280,754
Utility Debt Reserve	-	-	-	-	-	1,801,082	1,801,082
Gold Mountain Golf Complex	12,000	5,400,509	435,315	665,000	-	3,255,348	9,768,172
Total Enterprise Funds	\$12,132,800	\$35,443,814	\$4,028,119	\$28,602,195	\$3,635,000	\$35,781,885	\$119,623,813
Internal Service Funds:							
Risk Management	625,000	3,735,779	-	-	-	298,279	4,659,058
Self Ins Health	-	-	-	-	-	36,652	36,652
Employment Security	45,000	-	-	-	-	305,944	350,944
Accumulated Leave Liability	630,000	-	-	-	-	625,711	1,255,711
ER&R Operations & Maint	652,300	1,585,139	-	30,000	-	192,205	2,459,644
ER&R Equipment Reserves	-	5,934	-	532,000	-	6,992,841	7,530,775
Information Services	1,357,700	1,721,909	-	-	-	409,455	3,489,064
Total Internal Service Funds	\$3,310,000	\$7,048,761	\$0	\$562,000	\$0	\$8,861,086	\$19,781,847
Total Business Type Funds	\$15,442,800	\$42,492,575	\$4,028,119	\$29,164,195	\$3,635,000	\$44,642,972	\$139,405,660
Total All Funds	\$62,927,849	\$67,699,765	\$6,835,533	\$40,011,967	\$10,002,648	\$64,699,162	\$252,176,925

2026 REVENUE - ALL FUNDS

Fund	Beg Fund Bal	Taxes	Licenses and Permits	Intergov Revenue	Charges for Service	Fines and Forfeits	Other Revenue	2026 Total Budget
General Fund								
General Government:								
City Council	-	-	-	-	184,049	-	-	184,049
Executive	-	-	-	-	249,110	-	-	249,110
Financial Services	-	-	-	-	965,876	-	-	965,876
Legal Department	-	-	-	-	764,436	-	-	764,436
Human Resources	-	-	-	-	387,631	-	-	387,631
Community Development	3,470,500	1,225,750	-	-	672,500	15,000	-	5,383,750
Municipal Court	-	-	-	250,000	139,260	145,250	10,300	544,810
City Auditor	-	-	-	-	61,276	-	-	61,276
Law Enforcement	-	3,780	246,586	-	90,500	500	20,000	361,366
Fire/Emergency Medical	3,000,000	600	1,200,750	-	625,150	-	-	4,826,500
Police & Fire Pension	-	-	100,000	-	-	-	-	100,000
General Facilities	-	-	-	-	223,210	-	355,000	578,210
General Parks	-	-	-	-	184,200	-	70,000	254,200
Engineering	-	100,000	-	-	3,247,858	-	-	3,347,858
Non-Departmental	33,195,772	32,000	969,642	269,801	500,000	942,000	-	35,909,215
Beginning Balance	11,090,921	-	-	-	-	-	-	11,090,921
Total General Fund	\$ 11,090,921	\$ 39,666,272	\$ 1,362,130	\$ 2,766,978	\$ 8,064,857	\$ 660,750	\$ 1,397,300	\$ 65,009,208
Special Revenue Funds:								
Street	94,599	850,000	-	820,000	113,000	-	1,749,000	3,626,599
Contingency Reserve	2,401,463	-	-	-	-	-	60,000	2,461,463
Lodging Tax	799,285	755,000	-	-	-	-	15,000	1,569,285
Parking System	176,035	-	-	-	-	435,500	1,638,500	2,250,035
Comm. Dev. Block Grant	106,584	-	-	510,000	5,000	-	105,500	727,084
Abatement Revolving Fund	208,735	-	-	-	-	50,000	110,000	368,735
Police Special Projects	72,162	-	-	-	-	-	10,000	82,162
Public Access Television	168,320	-	241,000	-	165,634	-	95,000	669,954
Gift & Donations Fund	223,368	-	-	-	-	-	1,900	225,268
Trial Improvement	45,060	-	-	-	-	-	3,100	48,160
One Percent for Arts	10,100	-	-	-	-	-	-	10,100
Conference Center Oper	110,867	-	-	-	1,362,690	-	460,000	1,933,557
Total Spec. Rev. Funds	\$ 4,416,578	\$ 1,605,000	\$ 241,000	\$ 1,330,000	\$ 1,646,324	\$ 485,500	\$ 4,248,000	\$ 13,972,402
Debt Service Fund:								
2010 UTGO	185,768	900,000	-	-	-	-	1,000	1,086,768
Government Center LTGO	92,934	-	-	-	-	-	332,200	425,134
2015 Public Safety Bond	362,024	-	-	-	-	-	5,000	367,024
2019 Refunding LTGO	7,000	330,000	-	3,500	-	-	196,500	537,000
Total Debt Service Fund	\$ 647,726	\$ 1,230,000	\$ -	\$ 3,500	\$ -	\$ -	\$ 534,700	\$ 2,415,926
Capital Improvement Funds:								
General Govt Capital Improv.	2,441,012	1,200,000	-	-	-	-	275,000	3,916,012
Park Facilities Construction	177,009	-	-	-	-	-	105,000	282,009
Residential Street & Sidewalk Fund	-	-	-	-	-	-	-	-
Transportation Projects Fund	4,091,705	2,000,400	150,000	6,696,386	-	-	1,592,500	14,530,991
Fire Public Safety Capital	22,089	-	-	-	-	-	-	22,089
Affordable Housing Capital Fund	169,152	-	-	-	-	-	100,500	269,652
Total Capital Improv. Funds	\$ 6,900,966	\$ 3,200,400	\$ 150,000	\$ 6,696,386	\$ -	\$ -	\$ 2,073,000	\$ 19,020,752
Total General Gov't Funds	\$ 23,056,191	\$ 45,701,672	\$ 1,753,130	\$ 10,796,864	\$ 9,711,181	\$ 1,146,250	\$ 8,253,000	\$ 100,418,288
Enterprise Funds:								
Water Utility	8,642,253	-	-	-	17,110,000	15,000	805,000	26,572,253
Water Capital	4,658,411	-	-	-	400,000	-	8,835,600	13,894,011
Wastewater Utility	6,626,430	-	-	-	19,788,000	21,000	216,000	26,651,430
Wastewater Capital	8,534,276	-	-	1,400,000	-	-	11,430,093	21,364,369
Stormwater Utility	1,340,422	-	-	50,000	6,995,000	7,000	115,000	8,507,422
Stormwater Capital	923,663	-	-	3,710,000	-	-	1,275,000	5,908,663
Utility Debt Reserve	1,801,082	-	-	-	-	-	6,000	1,807,082
Gold Mountain Golf Complex	3,255,348	-	-	-	7,167,838	-	66,000	10,489,186
Total Enterprise Funds	\$ 35,781,885	\$ -	\$ -	\$ 5,160,000	\$ 51,460,838	\$ 43,000	\$ 22,748,693	\$ 115,194,416
Internal Service Funds:								
Risk Management	298,279	-	-	-	-	-	4,380,781	4,679,060
Self Ins Health	36,652	-	-	-	-	-	-	36,652
Employment Security	305,944	-	-	-	-	-	42,500	348,444
Accumulated Leave Liability	625,711	-	-	-	-	-	390,000	1,015,711
ER&R Operations & Maint	192,205	-	-	-	2,266,000	-	3,500	2,461,705
ER&R Equipment Reserves	6,992,841	-	-	-	-	-	1,380,885	8,373,726
Information Services	409,455	-	-	-	2,851,685	-	37,300	3,298,440
Total Internal Service Funds	\$ 8,861,086	\$ -	\$ -	\$ -	\$ 5,117,685	\$ -	\$ 6,234,966	\$ 20,213,737
Total Business Type Funds	\$ 44,642,972	\$ -	\$ -	\$ 5,160,000	\$ 56,578,523	\$ 43,000	\$ 28,983,659	\$ 135,408,154
Total All Funds	\$ 67,699,162	\$ 45,701,672	\$ 1,753,130	\$ 15,956,864	\$ 66,289,704	\$ 1,189,250	\$ 37,236,659	\$ 235,826,441

2026 EXPENDITURES - ALL FUNDS

Fund	Personnel	Supplies & Services	Debt Service	Capital Outlay	Transfers	Ending Fund Balance	2026 Total Budget
General Fund							
General Government:							
City Council	417,000	31,373	-	-	-	-	448,373
Executive	513,100	93,769	-	-	-	-	606,869
Financial Services	1,468,400	349,811	-	-	-	-	1,818,211
Legal Department	1,787,200	225,595	-	-	-	-	2,012,795
Human Resources	602,500	341,790	-	-	-	-	944,290
Community Development	2,366,400	882,288	-	-	95,000	-	3,343,688
Municipal Court	1,376,149	776,671	-	-	-	-	2,152,820
City Auditor	144,200	5,071	-	-	-	-	149,271
Law Enforcement	13,554,200	2,286,398	-	-	-	-	15,840,598
Fire/Emergency Medical	14,118,600	1,643,618	-	-	-	-	15,762,218
Police & Fire Pension	1,176,000	477,700	-	-	-	-	1,653,700
General Facilities	564,100	1,303,947	-	50,000	-	-	1,918,047
General Parks	2,642,800	902,921	-	-	-	-	3,545,721
Engineering	4,031,200	350,514	-	-	-	-	4,381,714
Non-Departmental	(3,000,000)	5,983,767	-	-	1,475,000	-	4,458,767
Ending Fund Balance	-	-	-	-	-	5,972,125	5,972,125
Total General Fund	\$41,761,849	\$15,655,233	\$0	\$50,000	\$1,570,000	\$5,972,125	65,009,208
Special Revenue Funds:							
Street	1,832,800	1,638,798	-	-	-	155,000	3,626,599
Contingency Reserve	-	-	-	-	-	2,461,463	2,461,463
Lodging Tax	-	550,000	-	-	250,000	769,285	1,569,285
Parking System	-	1,392,684	587,708	118,000	94,250	57,394	2,250,035
Comm. Dev. Block Grant	153,700	313,845	-	-	250,000	9,539	727,084
Abatement Revolving Fund	-	106,500	-	-	-	262,235	368,735
Police Special Projects	-	5,625	-	-	-	76,537	82,162
Public Access Television	506,900	102,748	-	-	-	60,306	669,954
Gift & Donations Fund	-	2,500	-	-	-	222,768	225,268
Trial Improvement	-	37,000	-	-	-	11,160	48,160
One Percent for Arts	-	-	-	-	-	10,100	10,100
Conference Center Oper	-	1,776,476	-	93,000	-	64,081	1,933,557
Total Spec. Rev. Funds	\$2,493,400	\$5,926,176	\$587,708	\$211,000	\$594,250	\$4,159,868	\$13,972,402
Debt Service Fund:							
2010 UTGO	-	-	855,925	-	-	230,843	1,086,768
Government Center LTGO	-	-	331,913	-	-	93,221	425,134
2015 Public Safety Bond	-	-	-	-	-	367,024	367,024
2019 Refunding LTGO	-	-	523,937	-	-	13,063	537,000
Total Debt Service Fund	\$0	\$0	\$1,711,775	\$0	\$0	\$704,151	\$2,415,926
Capital Improvement Funds:							
General Govt Capital Improv.	-	-	-	-	2,393,250	1,522,762	3,916,012
Park Facilities Construction	-	-	-	100,000	-	182,009	282,009
Residential Street & Sidewalk Fund	-	-	-	-	-	0	-
Transportation Projects Fund	275,000	1,321,000	-	8,315,100	522,000	4,097,891	14,530,991
Fire Public Safety Capital	-	-	-	-	-	22,089	22,089
Affordable Housing Capital Fund	-	100,000	-	-	-	169,652	269,652
Total Capital Improv. Funds	\$275,000	\$1,421,000	\$0	\$8,415,100	\$2,915,250	\$5,994,402	\$19,020,752
Total General Gov't Funds	\$44,530,249	\$23,002,409	\$2,299,482	\$8,676,100	\$5,079,500	\$16,830,547	\$100,418,288
Enterprise Funds:							
Water Utility	5,473,600	10,058,511	1,098,536	-	1,925,000	8,016,606	26,572,253
Water Capital	-	1,800,000	-	7,108,559	-	4,985,452	13,894,011
Wastewater Utility	4,511,250	12,467,130	2,314,207	-	1,895,000	5,463,843	26,651,430
Wastewater Capital	-	2,200,000	-	10,764,593	60,000	8,339,776	21,364,369
Stormwater Utility	2,114,650	4,117,841	856,738	-	725,000	693,192	8,507,422
Stormwater Capital	-	825,000	-	4,873,000	-	210,663	5,908,663
Utility Debt Reserve	-	-	-	-	-	1,807,082	1,807,082
Gold Mountain Golf Complex	12,000	5,652,270	432,190	592,500	-	3,800,226	10,489,186
Total Enterprise Funds	\$12,111,500	\$37,120,752	\$4,701,671	\$23,338,652	\$4,605,000	\$33,316,841	\$115,194,416
Internal Service Funds:							
Risk Management	625,000	4,032,839	-	-	-	21,221	4,679,060
Self Ins Health	-	-	-	-	-	36,652	36,652
Employment Security	45,000	-	-	-	-	303,444	348,444
Accumulated Leave Liability	630,000	-	-	-	-	385,711	1,015,711
ER&R Operations & Maint	652,300	1,588,227	-	20,000	-	201,178	2,461,705
ER&R Equipment Reserves	-	5,934	-	1,159,000	-	7,208,792	8,373,726
Information Services	1,356,200	1,769,285	-	-	-	172,955	3,298,440
Total Internal Service Funds	\$3,308,500	\$7,396,285	\$0	\$1,179,000	\$0	\$8,329,952	\$20,213,737
Total Business Type Funds	\$15,420,000	\$44,517,037	\$4,701,671	\$24,517,652	\$4,605,000	\$41,646,793	\$135,408,154
Total All Funds	\$59,950,249	\$67,519,447	\$7,001,153	\$33,193,752	\$9,684,500	\$58,477,340	\$235,826,441

Budget Process

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 stability 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 years 2025-2026 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 a biennial basis under the authority granted by chapter 35.34 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.

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 accord-

Budget Process

ance 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.

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.

Budget Process

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 Accounting and Budgeting

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recorded in the accounts and reported in the financial statements. The accrual basis of accounting is used for all funds except the governmental funds, which use a modified accrual basis. The exceptions to accrual accounting are as follows:

- Purchases of capital assets are considered expenditures
- Redemption of long-term debt are considered expenditures when due
- Revenues are recognized only when they become both measurable and available to finance expenditures of the current period
- Inventories and prepaid items are reported as expenditures when purchased
- Interest on long-term debt is not accrued but is recorded as an expenditure when due
- Accumulated unpaid vacation, sick leave, and other employee benefits are considered expenditures when paid

Basis of Budgeting

All 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 using accrual basis.

Capital Improvement Plan

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

Budget Process

Council in separate actions. The General Capital Improvement Plan has been updated and is included in the Capital Improvement Funds section of this 2025-2026 budget document.

Budget Timeline

The 2025-2026 budget process began in January 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 18, 2024.

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/>).

Budget Calendar

April & May 2024

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

June & July 2024

- Joint Council/Administration retreat - Council sets goals and provides direction to administration.
- Sessions to review current year-to-date information, year-end projections, forecasts for 2025-2026 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 2024 year-end projections.

Budget Process

August & September 2024

- Six-year Capital Improvement Plan (CIP) is finalized.
- Departments submit expenditure budgets to Finance including 2024 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 2024

- 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 2024

- Budget presentations and workshops begin.
- Clerk publishes notice of public hearing for final budget adoption.
- Public hearing on the 2025-2026 budget, revenue sources, property taxes, rates & fees, & utility rates.
- Second public hearing on the 2025-2026 budget and budget adoption.

2024 SCHEDULE CITY COUNCIL REVIEW & ADOPTION FOR 2025-2026 BIENNIAL BUDGET		
Date	Meeting Type	Description/Topics
8/1/24 thru 9/11/24	Mayor & Finance	Finalize budget figures and review with departments.
10/1/24 & 10/9/24	Notification	Clerk publishes notice of filing of preliminary and final budget and public hearing on revenue sources
10/18/24	Council Meeting	Proposed 2025-2026 Budget available to Council with tentative workshop schedule.
10/18/24		Proposed Budget available to the public on City website.
10/24/24 & 10/28/24	Workshop	City-Wide Budget Presentation and Workshops.
11/3/24 & 11/10/24	Notification	Clerk publishes notice of filing of preliminary and final budget and public hearing on property tax levy.
11/6/24	Council Meeting	Public hearing on 2025-2026 budget, revenue sources, property taxes, rates and fees.
11/7/24	Council Meeting	Budget Workshop-Final Q & A
11/13/24	Council Meeting	First public hearing on 2025-2026 budget.
11/20/24	Council Meeting	Second public hearing on 2025-2026 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

2024 – 2025 City Council Goals & Priorities

As established by input at the Joint Planning Session on Feb. 24, 2024 and approved on Apr. 3, 2024

Community & Employee Engagement

1. Support development of Diversity, Equity, & Inclusion position
2. Increase public engagement
 - a. Hold district meetings on Comprehensive Plan
 - b. Develop FAQ for Council Website
 - c. Public outreach pre-budget season
 - d. Re-establish outreach programs with Bremerton High School

Economic Development

3. Continue work with the Greater Kitsap Chamber, Kitsap Economic Development Alliance, Downtown Bremerton Association, etc. to promote economic development initiatives
4. Promote economic development initiatives
 - a. Bremerton Creative District
 - b. Main Street Certification
 - c. Historic preservation policy
 - d. Chronically vacant building policy development
 - e. Incentives and funding for commercial areas
 - i. Wheaton Way
 - ii. Charleston District

Housing Equity

5. Ensure rental housing standards are met
6. Explore feasibility of using surplus city-owned parcels for affordable housing projects
7. Support creative humane housing solutions for wide variety of housing types
 - a. Support community partners in development of low-barrier hybrid shelter and low-income housing
 - b. Continue to support creation of “missing middle” housing
 - c. Review income levels for 12 and 20-year Multi-Family Tax Exemption

Parks and Environmental Stewardship

8. Develop policies that encourage environmental stewardship
9. Continue support of Kitsap Lake Water Quality Program
10. Support sustainable funding for Parks operations

Public Safety and Support

11. Increase public safety funding
12. Monitor impact of current public safety policies and programs

Transportation and Multimodal Support

13. Increase residential street maintenance funding
14. Establish ranking system for scoring transportation projects in collaboration with Public Works
15. Prioritize multimodal connectivity
 - a. Trail network throughout Bremerton
 - b. Development of Jarstad Park to Kitsap Lake Trail
 - c. Warren Ave bridge
 - d. Prioritize data-based traffic-calming policy prioritizing pedestrians and cyclists.

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 2025-2026 budget includes forecasting assumptions for pay bands; however, since union contracts are still under negotiation, the pay bands displayed throughout the budget document reflect the approved 2024 pay bands. The Municipal Court Judge compensation was set at 95% of the District & Superior Court judges' salaries as updated on July 1, 2023. The Judge's compensation adjustment is required in order to remain eligible to participate in certain state shared revenues.

The 2025-2026 budget includes anticipated wage adjustments for employees covered under the Bremerton Police Officer's Guild, Bremerton Police Management Association, the Management, Professional, Confidential & Fiduciary pay plans, General Teamsters Local Union No. 589, and International Association of Fire Fighters Local 437.

The following pages provide information that affect our personnel along with a summary of changes for 2025-2026 budget cycle.

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. Bremerton strives to complete these agreements in a timely manner and promote labor relations policies that are mutually beneficial to the City and employees.

Employee Groups

Represented:

Teamster's—(191 members)

Bremerton Police Officer's Guild—(57 members)

Police Management Association—(6 members)

International Association of Firefighters—(71 members)

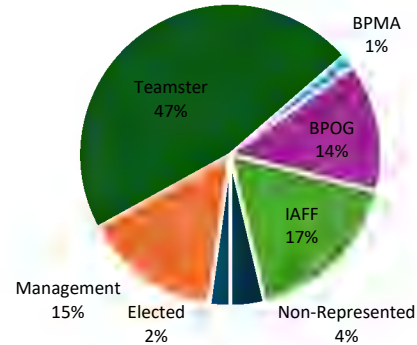
Non-Represented:

Management and Professional—60.6

Elected Positions—9

Seasonal, Part-Time & Extra Help—15.13

2025 Personnel FTE by Employee Groups



Personnel

Medical Plans

The City provides medical insurance coverage to employees and their dependents and provides for the payment of insurance premiums with a modest contribution from employees per month per dependents covered. For 2025-2026, the City's medical insurance plans are provided through AWC's HealthFirst 250 plan, Kaiser Permanente HMO and LEOFF Trust Plan B & F. The anticipated rate increases under AWC's HealthFirst 250 plan and Keiser are budgeted with a 10% increase. Rates including both LEOFF Trust plans are not finalized until December 2024.

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 systems administered by the Department of Retirement Systems. The personnel budget reflects an increase in the City's State Retirement contribution rates, driven by forecasted rate adjustments and the financial impact of anticipated union negotiation outcomes.

Employer contribution rates, effective September 1, 2024, are as follows: Public Employees Retirement System (PERS), 9.11%, Public Safety Employees Retirement System (PSERS), 9.51%, and Law Enforcement Officers and Fire Fighters (LEOFF), 5.30%. These rates are determined by the State Legislature.

Pension Plans Rate of Contributions

As of September 1, 2024

	City	Employee	Total
LEOFF 1	0.20%	0.00%	0.20%
LEOFF 2	5.30%	8.53%	13.83%
PERS 1	9.11%	6.00%	15.11%
PERS 2	9.11%	6.36%	15.47%
PERS 3	9.11%	Variable	Variable
PSERS	9.51%	6.76%	16.27%

Personnel

Personnel

Department and Position	FTE Change
<i>Authorized Staffing - 2024 Final Budget (EOY)</i>	<i>403.23</i>
Public Works - Util Maint/Water - Laborer II	-0.50
Public Works - Util Maint/Sewer-Storm - Laborer II	-0.50
BKAT - Clerical/Accounting	-0.08
BKAT - Clerical/Accounting	-0.13
BKAT - Associate Producer	0.21
Public Works - Storm Maintenance - Seasonal	0.50
Public Works - Water Maintenance - Seasonal	1.00
Public Works - WWTP Laborers	-2.00
Public Works - WWTP Industrial Mechanics	2.00
Fire - Firefighter	3.00
Fire - Firefighter/Paramedic	2.00
Finance - Asset Technician	1.00
Sub-Total	6.50
<i>Authorized Staffing Per Adopted 2025-2026 Budget</i>	<i>409.73</i>

Personnel

Personnel

Personnel Authorizations Listed by Funding Full-Time Equivalents (FTE's)

	2020	2021	2022	2023	2024	2025	2026
GENERAL FUND							
City Council	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Executive	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Financial Services	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Human Resources	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Legal	10.53	11.90	11.90	11.90	11.50	11.50	11.50
Municipal Court	8.00	8.00	8.00	9.09	9.09	9.09	9.09
Community Development	16.00	17.00	17.00	17.00	17.00	17.00	17.00
Police	73.26	76.26	82.76	81.76	81.76	81.76	81.76
Fire	66.00	66.00	69.00	69.00	69.00	74.00	74.00
City Auditor	0.60	0.60	0.80	0.80	0.80	0.80	0.80
Parks & Recreation	24.99	24.99	24.99	25.28	25.28	25.28	25.28
Engineering	19.69	22.69	23.69	25.69	25.69	25.69	25.69
General Fund Total	243.87	252.24	262.94	266.32	265.92	270.92	270.92
SPECIAL REVENUE FUNDS							
Community Development Block Grant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
BKAT	4.98	4.98	4.98	4.98	4.98	4.98	4.98
Streets**	14.98	14.98	14.98	14.78	14.78	14.78	14.78
Special Revenue Funds Total	20.96	20.96	20.96	20.76	20.76	20.76	20.76
ENTERPRISE FUNDS							
Public Works & Utility-Administration & Other [†]	14.00	14.00	14.00	15.00	15.00	16.00	16.00
Public Works & Utility-Water Resources & Fore	15.68	15.68	15.68	15.50	15.50	16.50	16.00
Public Works & Utility-Stormwater	2.50	2.50	2.50	2.50	2.50	3.00	3.00
Public Works & Utility-Electronics	-	4.00	4.00	4.00	4.00	4.00	4.00
Public Works & Utility-Wastewater	21.00	21.00	21.00	21.00	21.00	21.00	21.00
Public Works & Utility-Utility Operations & Con	44.32	31.32	29.82	30.50	31.50	30.50	30.50
Public Works & Utility-Internal Services***	-	11.45	13.45	13.45	13.85	13.85	13.85
Enterprise Funds Total	97.50	99.95	100.45	101.95	103.35	104.85	104.35
INTERNAL SERVICE FUNDS							
Equipment Maintenance	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Information Technology	7.00	7.00	7.00	9.00	9.00	9.00	9.00
Internal Service Funds Total	11.20	11.20	11.20	13.20	13.20	13.20	13.20
All Funds Total	373.53	384.35	395.55	402.23	403.23	409.73	409.23

[†]Includes Positions in Finance

**Includes Positions in Residential Streets (beginning 2018)

***Includes Positions for BGCOA

Personnel

Personnel

Function/Department	2018	2019	2020	2021	2022	2023	2024	2025	2026	Monthly Salary Range	
										Low	High
City Council											
City Council	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	\$1,707	\$2,249
Legislative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,224	\$8,536
Council/Auditor Assistant	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	\$6,041	\$7,361
<i>Total City Council</i>	<i>8.80</i>	<i>8.80</i>	<i>8.80</i>	<i>8.80</i>	<i>8.80</i>	<i>8.80</i>	<i>8.80</i>	<i>8.80</i>	<i>8.80</i>		
Executive											
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$9,738	\$9,738
Diversity, Equity, Inclusion Manager	-	-	-	-	-	1.00	1.00	1.00	1.00	\$8,125	\$9,899
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,224	\$8,536
<i>Total Executive</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>2.00</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>		
Financial Services											
Director of Financial Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$12,061	\$14,696
Assistant Director of Financial Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,968	\$10,927
City Clerk	1.00	-	-	-	-	-	-	-	-	\$7,733	\$9,422
Budget Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,361	\$8,968
Contracts Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,047	\$8,328
Accountant - Financial Analyst	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$7,207	\$8,512
Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,120	\$7,207
Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,198	\$6,120
Accounts Payable Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,198	\$6,120
Office Assistant Sr.	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,676	\$5,486
Office Assistant II	1.00	1.00	-	-	-	-	-	-	-	\$3,993	\$4,676
Part-Time Clerical	0.40	-	-	-	-	-	-	-	-		
<i>Total Financial Services</i>	<i>11.40</i>	<i>10.00</i>	<i>10.00</i>	<i>10.00</i>	<i>10.00</i>	<i>10.00</i>	<i>10.00</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	1.00	1.00	\$9,899	\$12,061
Human Resources Analyst II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,668	\$8,125
Human Resources Analyst I	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$6,041	\$7,361
Part-Time Clerical	0.20	-	-	-	-	-	-	-	-		
<i>Total Human Resources</i>	<i>3.20</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>		

Personnel

Personnel

Function/Department	2018	2019	2020	2021	2022	2023	2024	2025	2026	Monthly Salary Range	
										Low	High
Legal											
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$12,672	\$15,440
Assistant City Attorney III	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$9,899	\$12,061
Assistant City Attorney II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,968	\$10,927
City Prosecutor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,968	\$10,927
Assistant City Prosecutor II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,125	\$9,899
City Clerk	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,733	\$9,422
Risk Management Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,361	\$8,968
Legal Assistant II - Civil	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,209	\$6,347
Legal Assistant II - Prosecution	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,209	\$6,347
Legal Assistant I - Civil	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	\$4,958	\$6,041
Legal Assistant I - Prosecution	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	\$4,958	\$6,041
Part-Time Clerical	0.50	1.40	1.53	0.90	0.90	0.90	0.50	0.50	0.50		
Total Legal	8.50	10.40	10.53	11.90	11.90	11.90	11.50	11.50	11.50		
Municipal Court											
Municipal Court Judge	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$15,370	\$15,370
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,536	\$10,400
Assistant Court Administrator	-	-	-	-	1.00	1.00	-	-	-	\$6,668	\$8,125
Probation Officer	1.00	1.00	1.00	1.00	1.00	-	-	-	-	\$5,486	\$6,457
Service Support Specialist	-	-	-	-	-	2.00	2.00	2.00	2.00	\$6,457	\$7,619
Legal Technician Sr.	2.00	2.00	2.00	2.00	1.00	2.00	2.00	2.00	2.00	\$6,120	\$7,207
Legal Technician II	-	-	-	-	1.00	1.00	2.00	2.00	2.00	\$5,198	\$6,120
Legal Technician	3.00	3.00	3.00	3.00	2.00	1.00	1.00	1.00	1.00	\$4,676	\$5,486
Part-Time Regular	-	-	-	-	-	0.09	0.09	0.09	0.09		
Total Municipal Court	8.00	8.00	8.00	8.00	8.00	9.09	9.09	9.09	9.09		
Community Development											
Director of Community Development	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$11,480	\$13,987
Planning Manager	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,968	\$10,927
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,536	\$10,400
Senior Planner	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$7,224	\$8,536
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,812	\$8,054
Code Enforcement Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,198	\$6,120
Community Development Project Assistan	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,486	\$6,457
Tax & License Specialist Senior	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,926	\$5,794
Tax & License Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,433	\$5,198
Planner II	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$6,812	\$8,054
Building Insp./Plans Examiner II	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	\$6,812	\$8,054
Building Insp./Plans Examiner I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,120	\$7,207
Permit Specialist	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$5,198	\$6,120
Total Community Development	15.00	15.00	16.00	17.00	17.00	17.00	17.00	17.00	17.00		

Personnel

Personnel

Function/Department	2018	2019	2020	2021	2022	2023	2024	2025	2026	Monthly Salary Range	
										Low	High
Police Department											
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$12,672	\$15,440
Police Captain	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$12,103	\$14,949
Police Lieutenant	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	\$10,626	\$13,125
Police Sergeant	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	\$9,071	\$11,494
Police Corporal	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	\$8,500	\$9,903
Police Officer	37.00	37.00	37.00	37.00	42.00	42.00	41.00	41.00	41.00	\$6,568	\$9,426
Warrant Officer	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$5,486	\$6,457
Police Records Specialist Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,457	\$7,619
Police Records Specialist Lead	-	-	-	-	1.00	1.00	1.00	1.00	1.00	\$5,198	\$6,120
Police Records Specialist II	3.00	3.00	3.00	5.00	4.00	3.00	3.00	3.00	3.00	\$4,676	\$5,486
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,198	\$6,120
Office Assistant Sr.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$4,676	\$5,486
Evidence Property Control Specialist	1.00	1.00	1.00	1.00	-	-	-	-	-	\$4,236	\$4,926
Evidence/Crime Scene Technician	-	-	-	-	2.00	2.00	2.00	2.00	2.00	\$5,486	\$6,457
Crime Scene Lead Evidence Technician	1.00	1.00	1.00	1.00	-	-	-	-	-	\$5,486	\$6,457
Crime Scene Analyst	0.50	0.50	0.50	0.50	1.00	1.00	1.00	1.00	1.00	\$5,794	\$6,812
Community Resource Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,120	\$7,207
Behavioral Health Navigator	-	-	-	1.00	2.00	2.00	2.00	2.00	2.00	\$6,120	\$7,207
Part-Time Regular	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76	0.76		
Total Police Department	73.26	73.26	73.26	76.26	82.76	81.76	81.76	81.76	81.76		
Fire Department											
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$12,672	\$15,440
Assistant Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$12,061	\$14,696
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$12,154	\$13,126
Battalion Chief Training	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$12,690	\$13,705
Fire Captain	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$11,082	\$11,968
Fire Captain - Deputy Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$11,618	\$12,547
Fire Captain - Medical Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$11,082	\$11,968
Firefighter/Fire Prevention	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$9,250	\$11,099
Fire Lieutenant	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	\$9,250	\$11,099
Firefighter	17.00	20.00	21.00	21.00	23.00	23.00	22.00	25.00	25.00	\$6,256	\$9,652
Firefighter/SCBA	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$6,506	\$10,038
Firefighter/Equipment Maintenance	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$6,506	\$10,038
Paramedic/Firefighter	14.00	14.00	15.00	15.00	16.00	16.00	17.00	19.00	19.00	\$7,038	\$10,858
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,198	\$6,120
Total Fire Department	60.00	63.00	66.00	66.00	69.00	69.00	69.00	74.00	74.00		
City Auditor											
City Auditor	0.40	0.40	0.40	0.40	0.60	0.60	0.60	0.60	0.60	\$9,422	\$11,480
Council/Auditor Assistant	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	\$6,041	\$7,361
Total City Auditor	0.60	0.60	0.60	0.60	0.80	0.80	0.80	0.80	0.80		

Personnel

Personnel

Function/Department	2018	2019	2020	2021	2022	2023	2024	2025	2026	Monthly Salary Range	
										Low	High
Parks & Recreation											
Director of Parks & Recreation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$10,927	\$13,313
Parks Preservation & Development Manag	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,224	\$8,536
Parks Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,125	\$9,899
Parks Maintenance Supervisor	1.00	-	-	-	-	-	-	-	-	\$7,207	\$8,512
Office Assistant Senior	-	-	-	-	-	1.00	1.00	1.00	1.00	\$4,676	\$5,486
Office Assistant II	1.00	1.00	1.00	1.00	1.00	-	-	-	-	\$3,993	\$4,676
Parks Service Specialist Lead	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,457	\$7,619
Parks Service Specialist, Sr.	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$5,794	\$6,812
Parks Service Specialist	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	\$5,198	\$6,120
Laborer - Parks	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	\$3,993	\$4,676
Recreation Program Coordinator III	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$5,794	\$6,812
Recreation Program Coordinator II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,486	\$6,457
Parks Maintenance Part-Time & Seasonal I	3.62	3.62	3.80	3.80	3.80	3.26	3.26	3.26	3.26		
Parks & Recreation Part-Time & Seasonal I	1.95	1.85	2.19	2.19	2.19	2.02	2.02	2.02	2.02		
Total Parks & Recreation	24.57	24.47	24.99	24.99	24.99	25.28	25.28	25.28	25.28		
Engineering											
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$10,927	\$13,313
Managing Engineer - Transportation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$9,899	\$12,061
Managing Engineer - Trans Cap Program	-	-	-	-	-	1.00	1.00	1.00	1.00	\$9,899	\$12,061
Managing Engineer - Utilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$9,899	\$12,061
Managing Engineer - Development	-	-	-	-	1.00	1.00	1.00	1.00	1.00	\$9,899	\$12,061
Project Manager	-	-	2.00	3.00	3.00	4.00	5.00	5.00	5.00	\$8,968	\$10,927
Engineering Project Assistant	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	\$5,486	\$6,457
Civil Engineer III	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	\$8,054	\$9,448
Civil Engineer II	2.00	2.00	1.00	2.00	2.00	2.00	1.00	1.00	1.00	\$7,619	\$8,985
Engineering Technician Sr.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,619	\$8,985
Engineering Technician III	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$5,794	\$6,812
Engineering Technician IV	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	\$6,457	\$7,619
Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,198	\$6,120
Part-Time Seasonal	0.47	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69		
Total Engineering	17.47	17.69	19.69	22.69	23.69	25.69	25.69	25.69	25.69		
Total General Fund	232.80	237.22	243.87	252.24	262.94	266.32	265.92	270.92	270.92		
Community Development Block Grant											
Community Development Programs Admir	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,360	\$8,968
Total Community Development Block Gran	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
BKAT											
Public Access Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,224	\$8,536
Production Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,041	\$7,361
Video Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,283	\$5,209
Part-Time Regular	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98		
Total BKAT	4.98	4.98	4.98	4.98	4.98	4.98	4.98	4.98	4.98		

Personnel

Personnel

Function/Department	2018	2019	2020	2021	2022	2023	2024	2025	2026	Monthly Salary Range	
										Low	High
Street Department											
Public Works Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,968	\$10,927
Street Service Specialist Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,207	\$8,512
Lead Street Service Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,457	\$7,619
Street Service Specialist Sr.	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$5,794	\$6,812
Street Service Specialist	6.00	8.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	\$5,198	\$6,120
Sign Shop Service Specialist Sr.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,794	\$6,812
Part-Time Seasonal	1.36	1.98	1.98	1.98	1.98	0.78	0.78	0.78	0.78		
Total Street Department	12.36	14.98	14.98	14.98	14.98	14.78	14.78	14.78	14.78		
Public Works & Utility Administration											
Director of Public Works & Utilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$12,061	\$14,696
Public Works and Utility Financial Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,125	\$9,899
Administrative Project Manager	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,361	\$8,968
Project Manager	1.00	1.00	-	-	-	-	-	-	-	\$8,968	\$10,927
Asset Manager	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,536	\$10,400
Asset Technician	-	-	-	-	-	-	-	1.00	1.00		
Utility Accounts Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,457	\$7,619
Accounting Assistant Senior	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$4,926	\$5,794
Accounting Assistant III	3.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	\$4,676	\$5,486
Customer Service Representative	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$4,236	\$4,926
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,198	\$6,120
Office Assistant Senior Spec.	1.00	1.00	1.00	1.00	-	-	-	-	-	\$4,926	\$5,794
Office Assistant Senior	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	\$4,676	\$5,486
Total Utility Administration	13.00	13.00	14.00	14.00	14.00	15.00	15.00	16.00	16.00		
Utility Operations											
Water Resources											
Water Utilities Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,968	\$10,927
Water Resources Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,619	\$8,985
Water Operator Lead	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,812	\$8,054
Water Operator Senior	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$6,120	\$7,207
Water Operator	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$5,486	\$6,457
Utility Instrumentation & Controls Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,457	\$7,619
Environmental Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$6,457	\$7,619
Part-Time Seasonal	-	-	-	-	-	-	-	1.00	0.50		
Total Water Resources	11.00	11.00	11.00	11.00	11.00	11.00	11.00	12.00	11.50		
Stormwater											
Stormwater Program Manager	-	-	-	-	-	-	1.00	1.00	1.00	\$8,125	\$9,899
NPDES Stormwater Permit Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	\$7,207	\$8,512
Environmental Technician	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,457	\$7,619
Part-Time Seasonal	0.39	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00		
Total Stormwater	1.39	1.50	2.50	2.50	2.50	2.50	2.50	3.00	3.00		
Electronics											
Electronics Supervisor	-	-	-	-	1.00	1.00	1.00	1.00	1.00	\$7,207	\$8,512
Journey Level Electrician	-	-	-	3.00	2.00	2.00	2.00	2.00	2.00	\$6,457	\$7,619
Electronics Technician	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	\$6,457	\$7,619
Total Electronics	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00		

Personnel

Personnel

Function/Department	2018	2019	2020	2021	2022	2023	2024	2025	2026	Monthly Salary Range	
										Low	High
Wastewater											
Wastewater Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,968	\$10,927
WWTP Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,619	\$8,985
WWTP Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,207	\$8,512
WWTP Operator I	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$6,120	\$7,207
WWTP Operator II	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$6,457	\$7,619
WWTP Operator Trainee	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,198	\$6,120
WWTP Industrial Mechanic Lead	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,120	\$7,207
WWTP Industrial Mechanic	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	5.00	\$5,486	\$6,457
WWTP Industrial Mechanic Trainee	1.00	-	-	-	-	-	-	-	-	\$4,926	\$5,794
WWTP Instrumentation & Control Specialist	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	\$6,457	\$7,619
Journey Level Electrician	1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	\$6,457	\$7,619
WWTP Laboratory Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,794	\$6,812
WWTP Computerized Maint. Mgmt. Sys. Tr	1.00	1.00	1.00	1.00	1.00	-	-	-	-	\$6,457	\$7,619
Accounting Assistant Senior	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$4,926	\$5,794
Laborer - Utilities	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	1.00	\$3,993	\$4,676
Part-Time Seasonal	-	-	-	-	-	-	-	-	-	-	-
Total Wastewater	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00		
Utilities Operations & Compliance											
Utilities Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,968	\$10,927
Water Distribution Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,619	\$8,985
Public Works Customer Responder	-	-	-	-	-	-	1.00	1.00	1.00	\$6,812	\$8,054
Lead Utilities Service Specialist	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	\$6,457	\$7,619
Utilities Service Specialist Senior	12.00	12.00	12.00	9.00	8.00	9.00	8.00	8.00	8.00	\$5,794	\$6,812
Utilities Service Specialist	13.00	13.00	13.00	10.00	10.00	11.00	11.00	11.00	11.00	\$5,198	\$6,120
Utilities Service Specialist-Compliance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,486	\$6,457
Sewer/Storm Collection Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,619	\$8,985
Utilities Compliance Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,812	\$8,054
Journey Level Electrician	3.00	3.00	3.00	-	-	-	-	-	-	\$6,457	\$7,619
Lead Facilities Service Specialist	1.00	1.00	1.00	-	-	-	-	-	-	\$6,457	\$7,619
Electronics Technician	1.00	1.00	1.00	-	-	-	-	-	-	\$6,457	\$7,619
Facilities/Inventory Supervisor	1.00	1.00	1.00	-	-	-	-	-	-	\$7,619	\$8,985
Laborer - Utilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$3,993	\$4,676
Temporary Part-Time Seasonal	3.94	4.32	4.32	3.32	1.82	0.50	1.50	0.50	0.50		
Total Utilities Operations & Compliance	43.94	44.32	44.32	31.32	29.82	30.50	31.50	30.50	30.50		
Forestry											
Forestry Manager	-	-	-	-	1.00	1.00	1.00	1.00	1.00	\$8,968	\$10,927
Forestry Service Specialist Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,619	\$8,985
Forestry Service Specialist Senior	1.00	1.00	1.00	1.00	-	2.00	2.00	2.00	2.00	\$5,486	\$6,457
Forestry Service Specialist	-	-	1.00	1.00	1.00	-	-	-	-	\$4,926	\$5,794
Forest Service Specialist Lead	1.00	1.00	1.00	1.00	1.00	-	-	-	-	\$6,457	\$7,619
Part-Time Seasonal	0.68	0.68	0.68	0.68	0.68	0.50	0.50	0.50	0.50		
Total Forestry	3.68	3.68	4.68	4.68	4.68	4.50	4.50	4.50	4.50		

Personnel

Personnel

Function/Department	2018	2019	2020	2021	2022	2023	2024	2025	2026	Monthly Salary Range		
										Low	High	
Internal Services												
Internal Services Manager	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,968	\$10,927
Utilities Service Specialist Senior	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$5,794	\$6,812
Utilities Service Specialist	-	-	-	3.00	2.00	2.00	2.00	2.00	2.00	2.00	\$5,198	\$6,120
Lead Facilities Service Specialist	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,457	\$7,619
Facilities/Inventory Supervisor	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,619	\$8,985
Building Monitor	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	\$4,433	\$5,198
Facilities Building Senior Specialist	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	\$6,120	\$7,207
Laborer - Utilities	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	\$3,993	\$4,676
Office Assistant Senior	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	\$4,676	\$5,486
Temporary Part-Time Seasonal	-	-	-	2.45	1.45	1.45	1.85	1.85	1.85	1.85		
Total Internal Services	-	-	-	11.45	13.45	13.45	13.85	13.85	13.85			
Total Public Works & Utility Operations	106.37	109.48	112.48	114.93	115.43	116.73	118.13	119.63	119.13			
With streets removed	94.01	94.50	97.50	99.95	100.45	101.95	103.35	104.85	104.35			
Equipment Maintenance												
Automotive Equipment Technician Supervi	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,207	\$8,512
Automotive Equipment Technician	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$5,794	\$6,812
Automotive Technician Assistant	1.00	-	-	-	-	-	-	-	-	-	\$4,433	\$5,198
Part-Time Seasonal	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20		
Total Equipment Maintenance	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20		
Information Technology												
Information Technology Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$9,899	\$12,061
IT Systems Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,619	\$8,985
GIS/Application Development Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,619	\$8,985
IT Program Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$6,812	\$8,054
Systems Administrator	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	\$6,812	\$8,054
IT Specialist	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	\$5,794	\$6,812
Technology Communications Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$5,486	\$6,457
Total Information Technology	7.00	7.00	7.00	7.00	7.00	9.00	9.00	9.00	9.00	9.00		
Total Employees	356.35	363.88	373.53	384.35	395.55	402.23	403.23	409.73	409.23			
FTE Per 1,000 Population	8.80	8.96	9.00	9.21	9.29	8.89	9.03	9.18	9.17			
City Population	40,500	40,630	41,500	41,750	42,560	45,220	44,640	44,640	44,640			

Personnel

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 2023	Budget 2024	Budget 2025	Budget 2026

Column 1—Description

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

Column 2 —Actual data for fiscal year 2023

Revenues and expenditures actual data for the 2023 fiscal year are shown in the second columns based on the budget descriptions for each fund. Beginning fund balance for the reporting period is actual ending fund balance data for the prior fiscal period. No adjustments from the annual report are considered.

Column 3—Budget for current fiscal year 2024

Revenues and expenditures for the current fiscal year, 2024, are shown on a budgeted basis in the third column of the budget descriptions for each fund. Budgets are from the current year-end amended budget (December). Beginning budgeted fund balance is the prior year’s ending estimated ending fund balance data as of year-end amended budget (December).

Column 4-5—Adopted budget for fiscal years 2025-2026

Revenues and expenditures for upcoming budget cycle years are shown on an adopted basis in the fourth & fifth column of the budget description for each fund. Beginning fund balance is the projected ending fund balance for the prior year budgeted figures.

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:

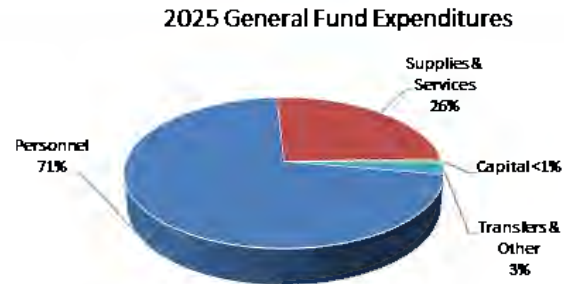
- Number of full time equivalent employees (FTEs);
- Types of revenues and expenditures;
- Description of services provided;
- A listing of accomplishments and an overview of goals and objectives; and
- Performance measurement data related to city services

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 Revenue

	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget 2026
Taxes	\$35,897,906	\$38,153,223	\$38,682,198	\$37,216,715	\$39,444,748	\$39,666,271
Licenses & Permits	1,713,842	1,391,900	1,331,984	1,387,460	1,362,130	1,362,130
Intergovernmental	2,614,400	3,932,042	4,230,289	4,705,566	3,804,478	2,766,978
Charges for Services	6,569,848	6,599,280	6,817,358	8,067,989	8,555,868	8,064,857
Fines & Forfeits	1,163,385	993,969	652,535	867,550	660,750	660,750
Other Revenue	377,684	639,893	2,328,353	1,661,800	1,838,300	1,397,300
Total	\$48,337,067	\$51,710,308	\$54,042,718	\$53,907,080	\$55,666,274	\$53,918,286

Revenues

The 2025 budgeted General Fund revenue includes an anticipated overall increase of \$1.7 million compared to the 2024 budget, excluding the beginning fund balance. Revenue categories with an increase in budget compared to 2024 budget are taxes, service charges, and other revenues. Revenue categories that are anticipating a decrease compared to last year's budget are licenses and permits, intergovernmental and fines and forfeits. The largest revenue accounts that have anticipated increases are property tax, retail sales and use tax.

While General Fund estimated revenues continue to rise, reflecting trends from the past several years, expenditures are outpacing revenue growth. As a result, the City has adopted a conservative approach to forecasting General Fund revenues. Additionally, the City will closely monitor economic conditions throughout the budget cycle to ensure the continued delivery of essential services, especially if cash flows are affected by shifts in economic activity.

General Fund Overview

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 levy as part of the biennial or mid-biennium budget processes. 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 is 2.57% and therefore the budget includes a levy increase of 1%. The estimated property tax revenue (including new construction, refunds, canceled taxes and supplements) is \$9,304,966.

In addition, the EMS tax levy of fifty cents (\$0.50) per thousand dollars (\$1,000) of assessed valuation has been levied with an estimated revenue (including new construction, refunds, canceled taxes and supplements) of \$3,182,034.

The following tables recap the City's recent property tax levy information along with 2025 estimates. Property tax dollars are allocated among the state and six taxing districts.

Historical City Assessed Valuation, Property Taxes Levied, and Property Tax Rates - City of Bremerton - 2019 - 2025

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
2025	6,364,068,345	9,304,966	1.46	3,182,034	0.50	1,450,000	0.23	13,937,000	2.19
2024	6,211,981,987	8,981,223	1.45	2,299,698	0.37	1,449,184	0.23	12,730,105	2.05
2023	5,968,334,554	8,767,645	1.47	2,244,801	0.38	1,447,926	0.24	12,460,372	2.09
2022	5,034,577,765	8,481,509	1.68	2,171,717	0.43	1,447,278	0.29	12,100,504	2.40
2021	4,410,485,289	8,124,542	1.97	2,074,887	0.47	1,447,483	0.33	11,646,912	2.77
2020	4,001,032,935	7,872,012	1.97	2,000,516	0.37	1,446,377	0.36	11,318,905	2.70
2019	3,603,403,693	7,619,234	2.11	1,306,777	0.45	1,256,119	0.35	10,182,130	2.91

Note: 2025 are estimates

Historical Ad Valorem Property Tax Rates in the City of Bremerton 2019 - 2025

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

Collection Year	Total City of Bremerton						Other Government Agencies						Total			
	City		Emergency		Total	Percent	School				Regional			Total	Percent	Total
	General Fund	City Bonds	Medical Services	Wash State			Kitsap County	Port of Bremerton	District No. 100	PUD	Library					
2025	1.46	0.23	0.50	2.19	25.3%	2.33	0.64	0.19	2.97	0.04	0.27	6.46	74.7%	8.65		
2024	1.45	0.23	0.37	2.05	24.1%	2.33	0.64	0.19	2.97	0.04	0.27	6.46	75.9%	8.51		
2023	1.47	0.24	0.38	2.09	23.7%	2.48	0.65	0.20	3.05	0.04	0.28	6.70	76.3%	8.79		
2022	1.68	0.29	0.43	2.40	24.6%	2.78	0.77	0.23	3.22	0.05	0.33	7.38	75.4%	9.78		
2021	1.97	0.33	0.47	2.77	25.6%	3.01	0.84	0.26	3.52	0.06	0.36	8.05	74.4%	10.81		
2020	1.97	0.36	0.37	2.70	25.6%	2.98	0.87	0.27	3.31	0.06	0.37	7.86	74.4%	10.56		
2019	2.11	0.35	0.45	2.91	28.0%	2.66	0.93	0.29	3.15	0.06	0.39	7.48	72.0%	10.39		

Note: At time of publication other government agency data was unavailable for 2025. Amounts for this year have been estimated.

General Fund Overview

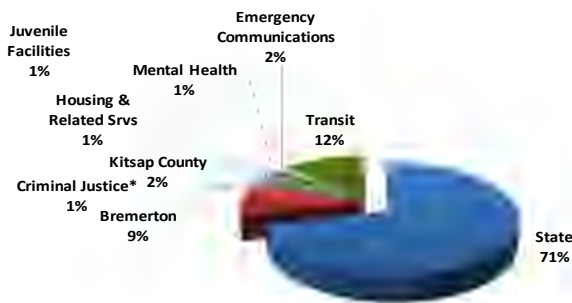
Sales & Use Tax

The sales tax rate in Bremerton is 9.2%. Of this amount, the City's portion is 0.85% used for general government purposes and 0.10% for criminal justice programs. Most of the sales tax collected in Bremerton is distributed to other jurisdictions including 0.2% exclusively for Transportation, and 0.1% towards Affordable Housing. Due to higher than anticipated sales tax receipts across all categories for the past three years, the budgeted amount for 2025, including

criminal justice, is \$13.4 million.

Combined sales and use tax revenue for 2025 is budgeted at 8% over 2024 amended budget. Motor vehicles continues to be the largest source of sales tax within the city providing \$3.3 million estimated revenues for 2024. The top five largest sources of sales tax after motor vehicles are sporting, hobby, book and miscellaneous store retailers, food and drink, specialty trade contractors, and construction of buildings.

Sales & Use Tax Distribution



Allocation of Sales & Use Tax Within City of Bremerton Tax Rate per \$1.00

	Rate
State	\$0.0650
Bremerton	0.0085
Criminal Justice*	0.0010
Kitsap County	0.0015
Housing & Related Svcs	0.0010
Juvenile Facilities	0.0010
Mental Health	0.0010
Emergency Communications	0.0020
Transit	0.0110
Total	\$ 0.0920

*The County keeps 10% of this revenue; the remaining 90% is distributed back to the cities located within the county, based on population.

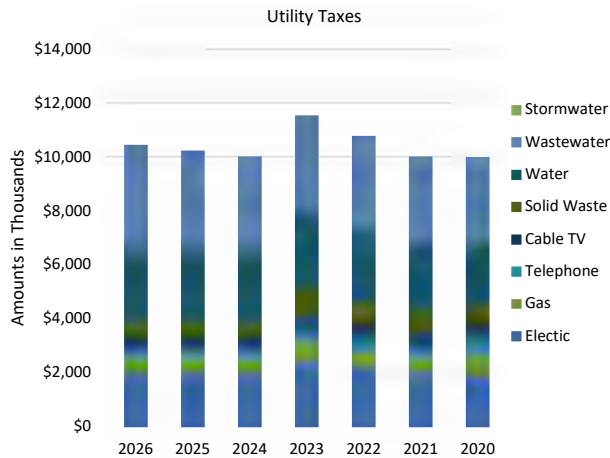
Historical Sales Tax



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 total, the budget anticipates \$10 million from utility taxes; a \$214 thousand increase from the 2024 budget. Water utility and wastewater utility have the highest anticipated increases while remaining utilities are relatively unchanged from the prior year. By Council action in 2018, stormwater utility tax is allocated to the Transportation Capital Funds.

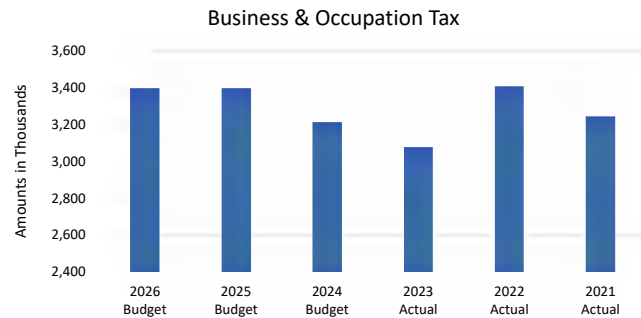


2024 - 2026 estimated are budgeted amounts

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 2025, the annual Business & Occupation Tax exemption remains at \$1.04 million. Per Council action, this exemption was not increased and will

be re-evaluated for a potential increase during the mid-biennium process for 2026. Business & Occupation Tax is the fourth largest source of revenue in the General Fund and is budgeted at \$3.4 million in 2025.



2024 - 2026 estimated are budgeted amounts

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 2025 budget anticipates receipts of \$130 thousand from these sources.

Licenses and Permits

Bremerton collects license and permit fees that include, among others, annual business licenses, building permits, and franchise fees. The Community Development Department issues a number of permits for new construction and development including building permits and various

General Fund Overview

building, plumbing, and mechanical inspection permits. The 2025 budget anticipates total receipts of \$1.36 million from all of the various license and permit sources, which is a slight decrease from the prior year budget. Construction permits are also expected to decrease from 2024 and account for 59% of the total revenue in this category; while general business licenses are anticipated to slightly decrease from 2024 and account for 31%.

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. For 2025, the per capita population is 45,390.

Total projected intergovernmental revenue for 2025 is \$3.8 million, a \$77 thousand decrease from the prior year. The largest revenue sources in this category comes from federal and state grants. Liquor excise tax revenue accounts for approximately 17% in 2025. Another revenue source is the GEMT grant awarded to the Fire Department anticipated 2025 revenue of \$1.2 million.

The budget includes liquor excise tax receipts and liquor board profits totaling \$632 thousand, which is an 8% decrease from prior years' budget. To be eligible to receive liquor taxes and profits, Cities 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 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 2025, the budget includes a modest allocation of \$100 thousand in marijuana excise tax revenue.

State Criminal Justice revenues are distributed on a per capita basis, and in part, on crime rates. For 2025, the City anticipates a combined total revenue of approximately \$229 thousand which is approximately 2% above the prior year. The increase is due to an increase in reported violent crime rates within the City as well as per capita estimates.

Charges for Service

Plan check fees are applied for reviewing development drawings before building permits are issued, with a budget of \$500k for 2025, consistent with the 2024 budget. This category has experienced a decline in actuals in recent years and will continue to be monitored throughout the budget cycle.

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 \$160 thousand for the upcoming year.

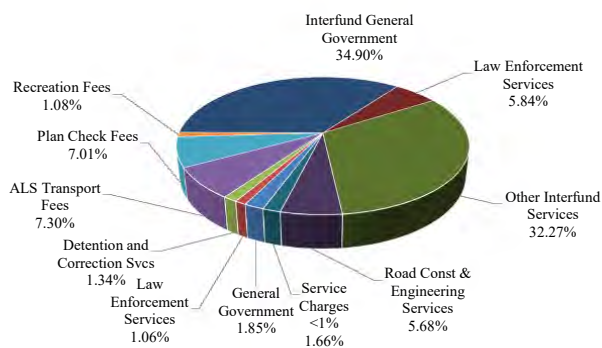
The City of Bremerton Fire and Emergency Services Department charges a fee for ambulance transport services which is budgeted at \$625 thousand.

Many of the City's administrative services are

General Fund Overview

provided centrally for the benefit of all departments and funds. These costs are allocated to the proprietary funds. The 2025 charges are calculated on the basis of the cost allocation plan and interfund services provided from one fund to another. The budgeted revenue for 2025 is 2.91 million for interfund general government, \$2.4 million for other interfund services and \$485 thousand for road construction and engineering.

% of 2025 Budget for Charges for 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 2025 is \$660 thousand, which is a 24% decrease from the prior year. Photo enforcement penalties, the largest account in this category are projecting a 29% decrease. Investigative fund assess, public defense recoupment, and business license penalties are all projecting a decrease compared to last year’s budgeted revenues.

Miscellaneous Revenues

Miscellaneous revenues include interest on investments, donations, and other revenues from lease and rental arrangements. The budgeted revenue

from these sources in 2025 is \$1 million which is an 11% increase compared to the prior year. This increase is primarily attributed to a record high projection of investment earnings at 13% over 2024 budget.

Other Financing Sources

In 2025, other revenue consists of a \$740 thousand transfer-in from the General Government Capital Improvement Fund for building and facility capital improvements including major maintenance.

General Fund Revenue Budget 2025



Expenditures

Excluding Ending Fund Balance, the total General Fund expenditures of \$62,655,627 are higher than the amended 2024 budget by \$743 thousand or 1.2%.

Expenditures	Change			
	Budget 2024 to 2025		Budget 2025 to 2026	
Personnel	\$ 2,505,827	6%	\$ (2,958,800)	-7%
Supplies, services & taxes	\$ (1,422,191)	-8%	\$ (212,745)	-1%
Capital expenditures	\$ (337,620)	-42%	\$ (407,000)	-89%
Debt service	\$ -	0%	\$ -	0%
Transfers	\$ (3,000)	0%	\$ (40,000)	-2%

General Fund Overview

Personnel costs continue to be the largest expense for the General Fund at 71% of total expenditures. Increases in personnel are attributed to wage adjustments, regular step increases and increases in personnel benefits, medical and dental costs. Supplies and Services, the second largest expenditure category in the General Fund, decreased by \$1.4 million or approximately 8.2%.

The total capital budget of \$457 thousand accounts for improvements at City owned buildings and facilities. Transfers to other funds are budgeted at \$1.6 million or 2.57% and support CDBG, Street, Parks Construction Affordable

Housing, Contingency Reserve, Transportation Capital Projects, Conference Center and Stormwater Operations.

The following departmental budgets provide details on objectives, goals, and planned General Fund expenditures for the 2025-2026 budget cycle.

2025 Budget: General Fund Expenditures by Department



General Fund Overview

2025-2026 GENERAL FUND REVENUES BY SOURCE

ACCOUNT	2023 ACTUAL	2024 BUDGET	2025 BUDGET	2026 BUDGET	2024 to 2025 BUDGET % CHANGE
TAXES					
311.1000 General Property Tax	10,953,801	11,472,000	12,275,000	12,275,000	7.00%
311.3000 Sale of Tax Title Prop	-	-	-	-	0.00%
313.1100 Retail Sales & Use	11,863,252	11,500,000	12,500,000	12,500,000	8.70%
313.2700 Affordable Housing Sales Tax	76,603	60,000	60,000	60,000	0.00%
313.7100 Sales Tax - Criminal Justice	1,005,080	850,000	850,000	850,000	0.00%
316.1000 B & O Taxes	3,078,812	3,215,000	3,400,000	3,400,000	5.75%
316.4100 Electric Utility Taxes	2,433,585	2,000,000	2,000,000	2,000,000	0.00%
316.4300 Gas Utility Taxes	692,784	500,000	500,000	500,000	0.00%
316.4500 Garbage/Solid Waste	1,031,859	650,000	650,000	650,000	0.00%
316.4600 Television Cable Taxes	514,889	400,000	400,000	400,000	0.00%
316.4700 Telephone Taxes	484,988	350,000	350,000	350,000	0.00%
316.4801 Water Utility Tax	2,787,043	2,506,815	2,594,554	2,685,363	3.50%
316.4802 Wastewater Utility Tax	3,593,978	3,608,400	3,734,694	3,865,408	3.50%
316.8000 Gambling/Amusement	90,983	50,000	70,500	70,500	41.00%
317.2000 Leasehold Excise Tax	74,539	54,500	60,000	60,000	10.09%
TOTAL TAXES	38,682,198	37,216,715	39,444,748	39,666,271	5.99%
LICENSES & PERMITS					
321.0000 Misc. Licenses, Permits & Fees	469,373	483,460	458,130	458,130	-5.24%
322.1000 Construction Permits	749,933	800,500	800,500	800,500	0.00%
322.3000 Animal Licenses	-	-	-	-	0.00%
322.4000 Right Of Way Permits	107,790	100,000	100,000	100,000	0.00%
322.9000 Other Non-Business Licenses	4,888	3,500	3,500	3,500	0.00%
TOTAL LICENSES & PERMITS	1,331,984	1,387,460	1,362,130	1,362,130	-1.83%
INTERGOVERNMENTAL REVENUE					
331.0000 Federal Grants - Direct	1,454,461	1,716,432	1,015,000	15,000	-40.87%
332.0000 Federal Revenue	1,040,241	1,200,000	1,200,000	1,200,000	0.00%
333.0000 Federal Grants - Indirect	41,816	-	-	-	0.00%
334.0000 State Grants	336,527	429,282	188,250	150,750	-56.15%
335.0401 State Shared Revenues, Entitlements	-	-	-	-	0.00%
336.0098 City County Assistance	100,676	165,360	165,360	165,360	0.00%
336.0620 Criminal Justice - High Crime	143,639	147,484	147,484	147,484	0.00%
336.0621 Criminal Justice - Population	16,406	16,963	18,156	18,156	7.03%
336.0626 Criminal Justice - Special Programs	57,838	60,264	63,546	63,546	5.45%
336.0642 Marijuana Excise Tax Distribution	116,910	137,131	100,000	100,000	-27.08%
336.0651 DUI - Cities	4,506	200	2,400	2,400	1100.00%
336.0691 Fire Insurance Premium	88,084	100,671	100,000	100,000	-0.67%
336.0694 Liquor Excise Tax	315,082	322,747	297,758	297,758	-7.74%
336.0695 Liquor Board Profits	342,679	337,032	334,524	334,524	-0.74%
337.0000 Local Grants/Entitlement	-	-	100,000	100,000	0.00%
337.0700 Bremerton Housing Authority	159,821	62,000	62,000	62,000	0.00%
337.0801 Kitsap County	11,603	10,000	10,000	10,000	0.00%
TOTAL INTERGOVERNMENTAL REVENUE	4,230,289	4,705,566	3,804,478	2,766,978	-19.15%

General Fund Revenue Detail

2025-2026 GENERAL FUND REVENUES BY SOURCE

ACCOUNT	2023 ACTUAL	2024 BUDGET	2025 BUDGET	2026 BUDGET	2024 to 2025 BUDGET % CHANGE
CHARGES FOR SERVICE					
341.0000 General Government	62,695	157,910	157,860	157,860	-0.03%
342.1000 Law Enforcement Services	109,080	107,650	90,650	90,650	-15.79%
342.2000 Fire Protection Services	21	-	-	-	0.00%
342.3000 Detention and Correction Services	154,279	165,000	115,000	115,000	-30.30%
342.4000 Inspection Fees	-	500	500	500	0.00%
342.5000 Emergency Service Fee	8,641	3,000	3,000	3,000	0.00%
342.6000 ALS Transport Fees	610,703	650,000	625,000	625,000	-3.85%
343.6000 Cemetery Fees	48,852	24,000	24,000	24,000	0.00%
345.8100 Zoning Fees	54,339	54,000	47,000	47,000	-12.96%
345.8300 Plan Check Fees	452,653	600,000	600,000	600,000	0.00%
347.3000 Park Rentals	70,546	66,500	66,500	66,500	0.00%
347.4000 Event Admission Fee	3,234	1,200	1,200	1,200	0.00%
347.6000 Recreation Fees	111,160	92,500	92,500	92,500	0.00%
349.1000 Interfund General Government	2,638,030	2,785,728	2,986,300	2,995,289	7.20%
349.2100 Law Enforcement Services	-	250,000	500,000	-	100.00%
349.3000 Other Interfund Services	1,602,319	2,374,528	2,760,754	2,760,754	16.27%
349.9500 Road Const & Engineering Services	890,807	735,473	485,604	485,604	-33.97%
TOTAL SERVICE CHARGES	6,817,358	8,067,989	8,555,868	8,064,857	6.05%
FINES & FORFEITURES					
352.0000 Civil Penalties	490	250	250	250	0.00%
353.0000 Non-Parking Infractions	132,275	121,300	121,300	121,300	0.00%
354.0000 Photo Enforcement Penalties	453,937	700,000	500,000	500,000	-28.57%
355.0000 Criminal Traffic Misdemeanor	6,251	13,100	13,100	13,100	0.00%
356.0000 Non-Traffic Misdemeanors	10,972	8,900	8,400	8,400	-5.62%
357.3000 Court/Public Defender Recoupment	8,472	4,000	2,700	2,700	-32.50%
359.0000 Non-Court Fines	40,139	20,000	15,000	15,000	-25.00%
TOTAL FINES & FORFEITURES	652,535	867,550	660,750	660,750	-23.84%
MISCELLANEOUS REVENUES					
361.0000 Interest Earnings	1,101,940	820,000	925,000	925,000	12.80%
362.0000 Rents & Royalties	175,943	163,500	163,000	163,000	-0.31%
367.1100 Donations	250	-	-	-	0.00%
369.0000 Other Miscellaneous Revenue	548,439	10,300	10,300	10,300	0.00%
TOTAL MISCELLANEOUS REVENUES	1,826,572	993,800	1,098,300	1,098,300	10.52%
OTHER FINANCING SOURCES					
395.0000 Sale of Assets	34,224	-	-	-	0.00%
397.0000 Operating Transfers-In	458,339	668,000	740,000	299,000	10.78%
398.0000 Insurance Recoveries	9,218	-	-	-	0.00%
TOTAL OTHER FINANCING	501,781	668,000	740,000	299,000	10.78%
TOTAL GENERAL FUND REVENUES	\$ 54,042,717	\$ 53,907,080	\$ 55,666,274	\$ 53,918,287	3.26%

General Fund Revenue Detail

2025-2026 GENERAL FUND EXPENDITURES

	Actual 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	266.32	265.92	270.92	270.92
Revenues				
Taxes	\$38,682,198	\$ 37,216,715	\$39,444,748	\$39,666,272
Licenses & Permits	1,331,984	1,387,460	1,362,130	1,362,130
Intergovernmental	4,217,662	4,705,566	3,804,478	2,766,978
Charges for Services	6,817,358	8,067,989	8,555,868	8,064,857
Fines & Forfeits	652,535	867,550	660,750	660,750
Other Revenue	2,340,980	1,661,800	1,838,300	1,397,300
Debt Proceeds	0	0	0	0
Total	<u>54,042,717</u>	<u>53,907,080</u>	<u>55,666,274</u>	<u>53,918,287</u>
Expenditures				
City Council	435,858	441,459	448,354	448,373
Executive	393,761	583,122	606,846	606,869
Financial Services	1,610,029	1,736,846	1,818,145	1,818,211
Legal Department	1,865,434	1,970,226	2,011,713	2,012,795
Human Resources	747,816	887,321	944,261	944,290
Community Development	2,347,105	3,277,916	3,330,583	3,343,688
Municipal Court	1,805,884	2,199,655	2,152,765	2,152,820
City Auditor	138,321	143,279	149,264	149,271
Law Enforcement	13,523,457	15,124,170	15,870,244	15,840,598
Fire/Emergency Medical Services	13,661,956	14,811,890	15,810,765	15,762,218
Police & Fire Pension	1,633,577	1,683,100	1,653,700	1,653,700
General Facilities	2,213,840	2,939,699	2,413,085	1,918,047
General Parks	3,253,772	3,472,622	3,545,602	3,545,721
Engineering	3,632,208	4,274,894	4,381,533	4,381,714
Non-Departmental	7,528,825	8,366,411	7,518,767	4,458,767
Total Expenditures	<u>54,791,841</u>	<u>61,912,611</u>	<u>62,655,627</u>	<u>59,037,082</u>
Revenue over(under) expenditures	-749,126	-8,005,532	-6,989,353	-5,118,795
Beginning fund balance	16,702,811	16,104,631	15,080,274	11,090,921
Ending fund balance	<u>\$15,953,685</u>	<u>\$8,099,099</u>	<u>\$8,090,921</u>	<u>\$5,972,125</u>

Fund Balances:

Actuals for 2023 do not include adjustments from Annual Report, fund balances are estimates

Budget 2024 ending fund balance reflects best estimates as of year end budget adjustment

Budget 2025 & 2026 beginning balances reflect estimates in preparation of the biennial budget & do not include 2024 year end adjustments

General Fund

	Actual 2023	Budget 2024	Budget 2025	Budget 2026
Expenditures				
Personnel	\$37,812,168	\$42,214,822	\$44,720,649	\$41,761,849
Supplies, services & taxes	14,330,738	17,290,169	15,867,978	15,655,233
Capital expenditures	691,251	794,620	457,000	50,000
Debt service	0	0	0	0
Transfers	1,957,684	1,613,000	1,610,000	1,570,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total General Fund	\$54,791,841	\$61,912,611	\$62,655,627	\$59,037,082

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.

General Fund - City Council

	Actual 2023	Budget 2024	Budget 2025	Budget 2026
Positions	8.80	8.80	8.80	8.80
Expenditures				
Personnel	\$385,066	\$396,492	\$417,000	\$417,000
Supplies, services & taxes	50,792	44,967	31,354	31,373
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
City Council Total	\$435,858	\$441,459	\$448,354	\$448,373

2025-2026 Budget Highlights:

- Provide Legislative Direction & Leadership to ensure the delivery of quality services to the Citizens of Bremerton.
- Support Mayor’s Initiatives by adequately funding City Departments for Operations and Projects.

2025-2026 Capital Considerations:

- There are no capital considerations budgeted.

2024 Accomplishments:

Discussion In Progress/Planned:
Outreach for Comprehensive Plan Update & Budget Focus on Funding for Parks Operations & Residential Streets Maintenance.

- Supported the following Programs, Projects, or Issues
- Approved Community Partnerships to address Homelessness & Public Safety Concerns
 - Resolution adopting IHRA definition of anti-semitism
 - Resolution supporting LGBTQ+ Community
 - Audits in support of Affordable Housing (Landlord Licensing Compliance & Potential City Owned Surplus Property)
 - DEI Position Development
 - FAQ List for City’s Website
 - Quincy Square, Haddon Park, and Kitsap Lake Park Improvements
 - Warren Avenue Bridge, 6th Street, and WA Avenue/11th Street Improvements
 - Stormwater Improvements (Kitsap Lake, Pine Road Basin)
 - LED Conversion

2025-2026 Goals:

The Bremerton City Council established the following during their February 24, 2024 Joint Planning Session with the Mayor and Department Directors; with the intent to periodically review the status of action items and to update their Goals annually.

- Community & Employee Engagement
- Economic Development
- Housing Equity
- Parks & Environmental Stewardship
- Public Safety & Support
- Transportation & Multimodal Support

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 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	3.00	3.00	3.00	3.00
Expenditures				
Personnel	\$286,406	\$474,226	\$513,100	\$513,100
Supplies, services & taxes	107,355	108,896	93,746	93,769
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Executive	\$393,761	\$583,122	\$606,846	\$606,869

2025-2026 Budget Highlights:

The Administration has incorporated the following programs in the 2025-2026 Budget:

- Provided funding to continue rental assistance, weatherization assistance
- Continued funding for public safety, clean-ups of neighborhoods, illegal dumping and nuisance property abatement
- Provided funding for streets and sidewalk projects, including, speed feedback sign Safe Routes to Schools, Warrant Ave/SR303 signal project; View Ridge Elementary School Phase I; among other improvements
- Provided funding for parks projects: Kitsap Lake Park, Haddon Park, and Pendergast Regional Park design
- Continued funding for the Behavioral Health program for crisis intervention, Stand by Me program, mobile response unit for opioid and mental health incidents
- Support Commonstreet and their mission

2025-2026 Capital Considerations:

The following capital projects are incorporated in the 2025-2026 budget:

- Complete construction for Haddon Park, Kitsap Lake Park improvements and Pendergast Regional Park design
- Continue work on Gold Mountain Cascade Course Phase II and other improvements
- Complete construction of Quincy Square project
- Complete Jarstad Aquatic Center building assessment
- Continue multi-year street and sidewalk projects

Future capital improvements include:

- Warren Ave Bridge pedestrian improvements
- Construction of sewer infrastructure replacement in partnership with PSNS
- Puget Sound Industrial Area (PSIC) Sewer infrastructure improvements
- Enhancements to Naval Ave and 6th Street (Phase III)

2024 Accomplishments:

- Maintained safety needs at current levels for police and fire departments: hired 3 police officers, promoted 3 police officers, and hired 6 fire department personnel
- Continued support for creation of new affordable housing units in partnership with local agencies
- Continued to develop program to assist low-income households negatively impacted by development
- Continued funding of rental assistance, weatherization and abatement programs
- Continued working on Kitsap Lake Park and Haddon Park, Pendergast Regional Park, and completed Kiwanis Park accessibility playground
- Continued work on streets/sidewalks, including View Ridge and Safe Routes to Schools, 6th St. and Naval Ave projects, and WA Ave and 11th St. roundabout project
- Completed West Kitsap Way planning study
- Continued working on Quincy Square, including plans for construction, public artwork, signage, and operations
- Worked in partnership to complete demolition of old Harrison Hospital building and old Bay Bowl building
- Worked in partnership with CHI/Virigina Mason and MultiCare to expand healthcare capacity: 2 new local Emergency Rooms and 1 urgent care clinic
- Worked on first workforce diversity, equity and inclusion position and continued program efforts
- Worked on finalizing City's Comprehensive Plan, including its policies to guide future housing growth and affordable housing creation, and transportation
- Secured funding to replace sewer infrastructure in partnership with PSNS
- Worked on PSIC sewer infrastructure coordination with Mason County and Port of Bremerton

2025-2026 Goals:

- Continue funding for rental and weatherization assistance and abatement program
- Continue working on program to assist low-income households negatively impacted by development
- Continue efforts to fund shelter in 2025
- Adoption of major update to City's Comprehensive Plan
- Continue focus on public safety initiatives for police and fire departments and begin implementing efforts passed in fire EMS levy for 2025
- Continue partnering to open Emergency Dept/Urgent Care on Kitsap Way to increase healthcare capacity
- Continue work to complete streets/sidewalks improvement projects: speed feedback sign safe routes to schools; 6th St project (phase III); Naval Ave; Warren Ave/SR303 signal project; wayfinding sign installation; View Ridge Elementary School Phase I; Warren Ave bridge pedestrian improvements design
- Complete construction of Quincy Square on 4th Street
- Continue parking implementation and updates
- Continue arts initiatives, including selection of new Poet Laureate
- Continue work to hire workforce diversity, equity and inclusion position and other efforts
- Work on completing parks projects: Kitsap Lake Park, Haddon Park and Pendergast Regional Park
- Continue work on Gorst traffic and infrastructure issues
- Maintain fast ferry funding until local WSF route fully restored
- Continue working on efforts to replace sewer infrastructure in partnership with PSNS

Financial Services

General Fund

Summary:

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

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

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-

BKAT activity is presented in the Special Revenue Funds.

Information Technology is presented in under Internal Service Funds.

General Fund - Financial Services

	Actual 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	10.00	10.00	10.00	10.00
Expenditures				
Personnel	\$1,321,862	\$1,385,371	\$1,468,400	\$1,468,400
Supplies, services & taxes	288,167	351,475	349,745	349,811
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Financial Services	\$1,610,030	\$1,736,846	\$1,818,145	\$1,818,211

2025-2026 Budget Highlights:

- The Financial Services Department provides City-wide support services and is responsible for budget, accounting, reporting, treasury management, revenue collection, accounts payable and payroll.

2025-2026 Capital Considerations:

- There are no capital considerations for 2025-2026.

2024 Accomplishments:

- Provided financial support services to City Council, the Mayor, City departments and staff.
- Fully staffed department.
- Continual coordination of the funding allocation of the American Rescue Plan Act of 2021 (ARPA).
- Expanded use of AP automation processes.
- Continued development of cross functional teams.
- Successfully completed upgrade to the ERP (Finance System).
- Implemented Governmental Accounting Standards Board (GASB) Statement No. 87 Leases.

2025-2026 Goals:

- Budget Document to meet Governmental Finance Officer's Association (GFOA) certification standards.
- Review Financial policies to ensure they are inline with best practices.
- Develop training and workshops for city departments that not only allows for learning opportunities but also encourages collaboration between users and finance staff.

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 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	11.90	11.50	11.50	11.50
Expenditures				
Personnel	\$1,625,973	\$1,671,654	\$1,787,200	\$1,787,200
Supplies, services & taxes	239,461	298,572	224,513	225,595
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Legal Department	\$1,865,434	\$1,970,226	\$2,011,713	\$2,012,795

2025-2026 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.

2025-2026 Capital Considerations:

- The City Attorney’s Office does not have capital funds budgeted for 2025-2026.

2024 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.
- Prosecution Division (January—August 2024)
 - ◊ Processed 1283 gross misdemeanor and misdemeanor criminal cases.
 - ◊ Charged 584 criminal cases.
 - ◊ Conducted 47838 criminal hearings.
 - ◊ Conducted 2 criminal trials.
- Civil Division (January—August 2024)
 - ◊ There were no civil jury trials and no civil judgements.
 - ◊ Continued process to recover on City property damage from uninsured drivers.
 - ◊ Attended 15 Council meetings and 50 Code Enforcement hearings.
 - ◊ Reviewed 390 contracts/legal questions.

2025-2026 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 and nuisance properties.
- Continue to facilitate partnerships with social services.
- Provide ongoing legal updates and training to police officers.

2025-2026 Budget Highlights:

- Continue to implement and manage City’s public records request management system
- Complete State’s reporting using data from the public records request management system in 2024
- Continue to work closely with Kitsap County Election’s Office and Auditor’s Office

2025-2026 Capital Considerations:

- There are no capital consideration for 2025-2026

2024 Accomplishments:

- Continued to implement records management policies and procedures
- Continued to manage City Clerk records in Laserfiche for retention and public use
- Continued to manage public records request management system 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
- As of September 20, 2024, the City’s Public Records Management System has received 2,158 public records requests
- Continued to coordinate Public Records Act training and to assist staff with follow up questions
- On-boarded a Public Records Assistant in City Clerk’s Office

2025-2026 Goals:

- Implement Records Management project applying retention schedules to all documents in Laserfiche database for future destruction and automated disposition logs
- Continue to update City’s Public Records Act Policy and organize ongoing staff training on the Public Records Act
- Continue to oversee and manage the public records request management and records retention management
- Connect with State Archives on transferring records for long term retention
- Continue to update City Clerk’s Office policies and procedures and maintain City policies and procedures

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 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	4.00	4.00	4.00	4.00
Expenditures				
Personnel	\$537,138	\$562,124	\$602,500	\$602,500
Supplies, services & taxes	210,679	325,197	341,761	341,790
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Human Resources	\$747,816	\$887,321	\$944,261	\$944,290

2025-2026 Budget Highlights:

- No new budget items.

2025-2026 Capital Considerations:

- There are no capital considerations.

2024 Accomplishments:

- NEOGOV Onboard and eForms (online personnel files) we have uploaded approximately 70% of employee files.
- NEOGOV Perform an on-line performance evaluation system is partially up and running.
- Provided support to employees and management by performing the centralized functions of recruitment, benefits enrollment and administration and employee training.
- Assisted management in ensuring compliance with all legal requirements such as the Civil Service Rules, RCWs, Equal Employment Opportunity Commission, Fair Labor Standards Act, Americans with Disabilities Act, Family Medical Leave Act, etc.
- Ran sixty recruitments, processed 2,411 applications, processed sixty-seven new hires, and forty-six employee separations as of September 25th.

2025-2026 Goals:

- Continue to provide internal and external customers with consistent and timely support, guidance and direction, ensuring the City's compliance with policies, labor agreements and employment laws.
- Update Supervisor Handbook.
- Get NEOGOV Perform up and running City wide.
- Continue scanning employee files into NEOGOV eForms.
- Negotiate Collective Bargaining agreements with the Bremerton Police Officer's Guild, Bremerton Police Management Association, IAFF Local 437, and Teamsters Local 589.

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 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	17.00	17.00	17.00	17.00
Expenditures				
Personnel	\$1,913,622	\$2,231,243	\$2,366,400	\$2,366,400
Supplies, services & taxes	373,056	966,673	879,183	882,288
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	60,427	80,000	85,000	95,000
Total Community Development	\$2,347,105	\$3,277,916	\$3,330,583	\$3,343,688

2025-2026 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 permit processing.
- Staff will continue to ensure the City's compliance with adopted State mandates for building, land use and environmental protection regulations.

2025-2026 Capital Considerations:

- Community Development does not have any capital expenditures in the current budget cycle.

2024 Accomplishments:

- Issued new development permits that support Bremerton's revitalization.
- Adopted new Building & Fire Codes
- Worked throughout the year on significant public engagement opportunities for the major update to the City's Comprehensive Plan.
- Worked with the Planning Commission to develop three growth alternatives for the 2024 Comprehensive Plan Update and associated policies for each of the elements of the Plan.
- Anticipated release of the Comprehensive Plan Draft Environmental Impact Statement in Late October, and we will be working with the Planning Commission and City Council for public outreach.

2025-2026 Goals:

- Continue to support the creation of new housing units and other revitalization projects.
- Adoption of the major update to the City's Comprehensive Plan and associated Zoning Code (Development Regulations).

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 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	9.09	9.09	9.09	9.09
Expenditures				
Personnel	\$1,008,792	\$1,270,505	\$1,376,149	\$1,376,149
Supplies, services & taxes	797,093	929,150	776,616	776,671
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Municipal Court	\$1,805,883	\$2,199,655	\$2,152,765	\$2,152,820

2025-2026 Budget Highlights:

2025-2026 Capital Considerations:

- No capital considerations planned for this budget cycle.

2024 Accomplishments:

2025-2026 Goals:

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 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	0.80	0.80	0.80	0.80
Expenditures				
Personnel	\$132,846	\$136,649	\$144,200	\$144,200
Supplies, services & taxes	5,475	6,630	5,064	5,071
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
City Auditor Total	\$138,321	\$143,279	\$149,264	\$149,271

2025-2026 Budget Highlights:

- The Work Plan 2025-2026 is determined by the Audit Committee and is subject to change. The Committee’s current priorities include the following projects:

Parking Contract Compliance: Review and test whether third party vendor is performing select contract terms.

Procurement Policies: Review policy and criteria used to determine whether the City will request bids, sole source a contract, or extend an existing contract.

B&O Tax Reporting Compliance: On a test basis, evaluate whether large businesses (revenue greater than \$1 million) are reporting City B&O Tax.

Fixed Assets: Review internal controls of fixed assets (property, plant, and equipment.)

2025-2026 Capital Considerations:

- There are no capital considerations.

2025 Accomplishments:

Completed Projects:

- **Landlord Licensing Compliance:** To help ensure dwelling units meet the minimum standards of the Landlord Tenant Act, create a list of likely rental properties with unlicensed landlords.
- **Procurement Compliance:** Review Council approval is obtained for contracts over \$100 thousand that are intended for the purchase, lease or rental of supplies, material, equipment, or services as set forth in BMC 2.76.
- **Reviewed Ethics Complaint**
- **Inventory Testing and Cash Counts**
- **Reviewed CPA for Audit Committee**
- **Consistent with security best practices, hired consultant Moss Adams, LLP to perform penetration testing of the IT system to identify weaknesses before they are exploited by attackers.**

2025-2026 Goals:

- Continue Scheduled Projects
- Continue to update Work Plan based on Mayor and Council Goals
- Cash Counts and Inventory Testing
- Follow-up on Audit Findings and Recommendations

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.

The department is comprised of the following units:

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

General Fund - Law Enforcement

	Actual 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	81.76 #	81.76	81.76	81.76
Expenditures				
Personnel	\$11,070,759	\$12,350,974	\$13,554,200	\$13,554,200
Supplies, services & taxes	2,355,122	2,773,196	2,266,044	2,286,398
Capital expenditures	97,576	0	50,000	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Law Enforcement	<u>\$13,523,456</u>	<u>\$15,124,170</u>	<u>\$15,870,244</u>	<u>\$15,840,598</u>

2025-2026 Budget Highlights:

- Records Management System Costs
- Vehicle Costs
- Sergeant to OPS

2025-2026 Capital Considerations:

- Evaluate the use of updated and upgraded red light cameras and speed platforms as a revenue source to fund adequate staffing for police department to keep up with population growth and crime trends.
- Additional cars as personnel added.
Purchase 4 patrol and 2 detective cars.

2024 Accomplishments:

- Promoted three officers
- Hired three officers
- Participated in one KCIRT and several mutual aid investigations.
- Implemented new RMS change orders
- Overhauled FTO program
- Implemented Post Academy Training Program
- Established IT position improved workflow
- Held second citizens academy
- Upgraded mobile forensics tool
- Trained and deployed three General Investigations Detectives to replace retirements and position changes
- Updated body worn cameras
- Purchased three additional drones
- Added a new less lethal tool (pepperball).
- Upgraded duty weapons
- Created training center
- Partnered with Commonstreets for homeless outreach

2025-2026 Goals:

- Hire six new officers. Twenty total needed
- Add back K9 units
- Add OPS sergeant
- Expand Directed Enforcement Team
- Add new red light platform
- Add speed platforms in school and parks
- Explore Levy for Public Safety
- Explore sales tax for Public Safety

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.

- Administration
- Fire Suppression
- Fire Prevention and Investigation
- Rescue & Emergency Aid
- Training
- Facilities

The department is comprised of the following divisions:

General Fund - Fire/Emergency Medical Services

	Actual 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	69.00	69.00	74.00	74.00
Expenditures				
Personnel	\$12,232,910	\$12,830,007	\$14,084,900	\$14,118,600
Supplies, services & taxes	1,407,956	1,981,883	1,725,865	1,643,618
Capital expenditures	21,090	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Fire/Emergency Medical	<u>\$13,661,956</u>	<u>\$14,811,890</u>	<u>\$15,810,765</u>	<u>\$15,762,218</u>

2025-2026 Budget Highlights:

- Complete plan review, construction and life safety inspections.
- Provide the required training and certifications for new and existing employees.
- Provide all hazards emergency response and preparedness on behalf of the City.
- Expand public outreach and education focusing on emergency preparedness.

2025-2026 Capital Considerations:

- The Fire Department does not have Capital funds budgeted for 2025
- Begin planning process for the specifications of new firefighting apparatus.

2024 Accomplishments:

- As of August 23, 2014, the Fire Department responded to 4658 requests for emergency assistance, compared to 4279 for 2013. This represents an 8.4% increase in call for service. Received two (2) new medic units, as well as one (1) re-mounted medic unit.
 - There were no fire fatalities as of this date. The last fire fatality was on December 24, 2013 and before that April 1, 2012. Passed the EMS Levy.
 - As of August 23, the total fire loss was \$825,270 from 16 incidents, compared to \$269,610 for 2013. Was awarded both a Washington State DNR Grant for new wildland PPE, and a FEMA AIG Grant for two (2) new Lucas CPR devices.
 - The Fire Marshal's Office has completed only 4.2% of the commercial fire inspections compared to 45% in 2013. This is due to the Opioid and Fentanyl and providing similar coverage.
- On August 5th the EMS levy was renewed again for the 6th time since 1979. The EMS levy passed at 75% for, we thank our citizens for their continued support.

2025-2026 Goals:

- Hire five (5) new employees (three (3) firefighters and two (2) firefighter/paramedics) to transition the day unit into a 24/7 response unit. This will help with the ever-increasing call volume and longer ALS transport and wait times at SMMC.
- Work with Peninsula Community Health Care to explore the implementation of a CARES type response vehicle.
- Hire an additional OA Senior to help complete administrative work.

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 2023	Budget 2024	Budget 2025	Budget 2026
Expenditures				
Personnel	\$1,168,973	\$1,205,400	\$1,176,000	\$1,176,000
Supplies, services & taxes	464,604	477,700	477,700	477,700
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Fire/Emergency Medical	\$1,633,577	\$1,683,100	\$1,653,700	\$1,653,700

2025-2026 Budget Highlights:

- Total budgeted expenditures for 2025-2026 are set at \$1,653,700 in each year

2025-2026 Capital Considerations:

- There are no capital considerations for this budget cycle.

2024 Accomplishments:

2025-2026 Goals:

- Maintain same level of services provided to LEOFF 1 Retirees.
- Continue communication with members about Veteran Affairs (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 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 2023	Budget 2024	Budget 2025	Budget 2026
Expenditures				
Personnel	\$566,841	\$558,757	\$556,600	\$564,100
Supplies, services & taxes	1,074,413	1,586,322	1,449,485	1,303,947
Capital expenditures	572,585	794,620	407,000	50,000
Debt service	0	0	0	0
Transfers	0	0	0	0
Total General Facilities	<u>\$2,213,841</u>	<u>\$2,939,699</u>	<u>\$2,413,085</u>	<u>\$1,918,047</u>

2025-2026 Budget Highlights:

- Coordinate and manage contracts for a variety of services including custodial, landscape, elevators, fire suppression, HVAC, pest control, security, larger scale capital improvements. Etc.
- Provide inventory, tool and equipment support to other City departments
- Provide support to building tenants such as Kitsap Regional Library, Kitsap Conference Center, and the Puget Sound Navy Museum to insure day to day operation potential.
- Complete installation of ADA restroom for the BKAT facility.
- Roof replacement on Bremerton Police Department evidence building.
- Installation of new HVAC building automation controls at NDGC.
- Construct mezzanine addition and streets office improvements.
- Replace all bollard lighting on the boardwalk
- Prep and paint Wycoff Wall in anticipation for new art mural.

2025-2026 Capital Considerations:

- All projects are funded by the utilities or general fund, except the Puget Sound Navy Museum Emergency Mass Communication systems project which is funded by the US Navy, and the HVAC control upgrades at the NDGC which is funded by the BGCA

2024 Accomplishments:

- Flooring replacements in PW&U Water and Sewer/ Storm crew rooms
- Police workout room reconfiguration and installation of weight equipment
- Jarstad Park improvements to promote continued use of the park
- PSNM roof and gutter replacement project
- UV Treatment Facility fire alarm panel replacement
- PSNM climate control system installation
- Completed Design for the PW&U mezzanine addition and streets office improvements
- Boardwalk emergency electrical circuitry repairs
- Exterior brick clean and seal at Fire Station #3, Police, Courts, and UV Treatment Facility.
- Completed various improvements to the Admiral Theatre with funding from Commerce grant
- Parking garage window infills for Quincy Jones art mural.
- Airwall fabric replacement at the Kitsap Conference Center.
- New leased tenant at radio tower building at Reservoir #15/18.

2025-2026 Goals:

- Zero lost-time accidents.
- Continued push towards safer work practices
- Facility security improvements and access control at city facilities
- Continued support of maintenance, services and improvements for Parking and Conference Center funded Facilities
- Implement mobile inventory in cartograph to help better track utility inventory
- Development of a maintenance and improvement plan for the Boardwalk/overwater park

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 320 acres of park land including 37 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 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	25.28	25.28	25.28	25.28
Expenditures				
Personnel	\$2,296,303	\$2,575,881	\$2,642,800	\$2,642,800
Supplies, services & taxes	957,468	896,741	902,802	902,921
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total General Parks	<u>\$3,253,772</u>	<u>\$3,472,622</u>	<u>\$3,545,602</u>	<u>\$3,545,721</u>

2025-2026 Budget Highlights:

- Continue to adjust resource allocation to address added challenges relative to vandalism and encampments in parks.
- Review department structure and compare to industry best practice
- Maintain current service levels with no significant increase in department budget
- Build out of Parks Asset Management/ Cartegraph

2025-2026 Capital Considerations:

- Listed under Parks Capital Construction.

2024 Accomplishments:

- Supported increased participation due to returning and new programs
 - Return of Senior Trip Program
 - Additional Senior Center Activities & Programs
 - Return of Meals on Wheels to Senior Center
 - Return of Boys Basketball League
 - New Youth Sports Camps
 - Increased Adult and Youth Athletic Field Use
 - Return of Community User groups
 - Return of Daddy Daughter Dance
 - Increased Public usage of all Parks
- Summer Playground program increased participation
- Supported multiple community special events
- Supported Park, Shelter, and Facility rentals
- Continued Response to vandalism and encampments
- Continued flower program with hanging baskets and planting areas
- Supported increase in Ivy Green Cemetery Internments
- Facilitated Volunteer Stewardship Groups and events

2025-2026 Goals:

- Continue Growth of Youth and Adult Sports Program Offerings and Participation
- Expand Summer Playground Program
- Improve media and marketing of Programs and facilities
- Expand Senior Trip Program
- Begin Community Outreach Phase of the 2026 Parks, Recreation and Open Space Comprehensive Plan Update
- Refine Parks Reservation Process
- Continued expansion of Asset Management Software
- Staff Training & Development

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

General Fund - Engineering				
	Actual 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	25.69	25.69	25.69	25.69
Expenditures				
Personnel	\$3,264,678	\$3,821,039	\$4,031,200	\$4,031,200
Supplies, services & taxes	367,530	453,855	350,333	350,514
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Engineering	\$3,632,208	\$4,274,894	\$4,381,533	\$4,381,714

2025-2026 Budget Highlights:

- Pursue grants and loans for utility and street projects.
- Provide capital project design and construction management services for utilities and streets projects.
- Provide engineering support for Street Operations sidewalk and street preservation programs.
- Provide construction inspection and documentation.
- Issue development permits for utility services, main extensions, and frontage improvements in the Right-of-Way.
- Review and approve land use and building permits.
- Inspect all developer installed infrastructure to be owned by the City.
- Respond to citizen requests and complaints.
- Provide GIS mapping updates to utility and street systems maps.
- Provide records management, scanning and archiving services for construction documents.

2025-2026 Capital Considerations:

- There are no capital considerations budgeted for 2025-2026.

2024 Accomplishments:

- Issued permits and inspected a high volume of commercial, residential, and multifamily development projects.
- Implemented QA/QC Policy.
- Purchased AquaTwin sewer system model software.
- Purchased Miovision transportation data collection system.
- Implement Virtual PM to improve construction management inspection and documentation.
- Filled open staff positions in Utilities and Development groups.

2025-2026 Goals:

- Fill all vacant staff positions.
- Improve development team efficiencies and processes.
- Implement development inspection scheduling and documentation process
- Update engineering standards
- Work with DCD to finalize comprehensive plan update in 2025
- Create Development Engineering website

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
 - Transportation Projects Fund
 - Stormwater Fund

General Fund - Non-Departmental

	Actual 2023	Budget 2024	Budget 2025	Budget 2026
Expenditures				
Personnel	\$1,897,257	\$744,500	\$0	(\$3,000,000)
Supplies, services & taxes	5,631,567	6,088,911	5,993,767	5,983,767
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	1,533,000	1,525,000	1,475,000
Total Non-Departmental	\$7,528,825	\$8,366,411	\$7,518,767	\$4,458,767

Non-Departmental (Cont'd)

General Fund

BUDGET DETAIL			
	Adopted 2024 <u>BUDGET</u>	Proposed 2025 <u>BUDGET</u>	Proposed 2026 <u>BUDGET</u>
Election Services	110,000	126,500	126,500
Other Miscellaneous			
Personnel Cost - Contract Settlements	744,500	0	-3,000,000
Office & Operating Supplies	1,500	2,000	2,000
Professional Services - Marvin Williams Rec Center	0	0	0
Professional Services - Community Health Services Respite Center	0	0	0
Professional Services - KEDA	50,000	50,000	50,000
Professional Services - State Lobbyist	57,000	57,000	57,000
Other Services - Common Street Contract	0	212,000	212,000
Postage	30,000	25,000	25,000
Equipment Rental (postage machine)	7,800	7,800	7,800
Equipment - ER&R Reserve Contribution	447,143	450,000	450,000
Interfund Insurance	1,574,566	1,733,822	1,733,822
Miscellaneous	10,000	10,000	10,000
Point & Pay Online Merchant Fees	157,000	30,000	30,000
Downtown Bremerton Association for Mainstreet	68,000	68,000	50,000
Foot Ferry Service (Sundays)	7,500	7,500	7,500
Intergovernmental Service			
Association of Washington Cities	34,000	36,000	36,000
Puget Sound Regional Council	14,000	14,000	14,000
Police Records Management Software - Set-A-Side			
Kitsap Regional Coordinating Council	30,000	30,000	30,000
Bremerton Housing Authority (Affordable Housing Program)	100,000	100,000	100,000
Support for Salvation Army Security Services (Peninsula Health Services)	45,000	45,000	45,000
Gorst Coalition	30,000	30,000	30,000
Amercian Rescue Plan Act of 2021 (ARPA)	0	0	0
Photo Enforcement Professional Services	450,000	432,000	432,000
Electronic Monitoring & Medical	30,000	30,000	30,000
Care and Custody of Prisoners	1,500,000	1,948,425	1,948,425
Emergency Services	114,415	85,000	85,000
Puget Sound Clean Air Agency	24,767	32,000	40,000
Animal Control Contract	260,820	260,820	260,820
Wildlife Control	2,000	2,000	2,000
Bremerton-Kitsap County Health District	145,400	145,400	145,400
Alcoholism	23,500	23,500	23,500
Transfer to Street Fund	950,000	1,250,000	1,200,000
Transfer to Contingency Reserve	100,000	0	0
Transfer to Revolving Abatement Fund	0	100,000	100,000
Transfer to Affordable Housing Fund	100,000	100,000	100,000
Transfer to Transportation Capital	308,000	0	0
Transfer to Stormwater Fund (Kitsap Lake Project)	75,000	75,000	75,000
Total Non-Departmental Budget	<u>\$ 7,601,911</u>	<u>\$ 7,518,767</u>	<u>\$ 4,458,767</u>

2025-2026 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.

- Transfers-Out:
 - \$100,000 to the Affordable Housing Fund for continual support for weatherization/minor home improvements each budget year.
 - \$1,250,000 in 2025 and \$1,200,000 in 2026 to the Street Fund for Street Operations.
 - \$75,000 to Stormwater Fund for continued support of Kitsap Lake Project.
- Continued funding of \$100,000 for rental assistance program through the Bremerton Housing Authority.
- Appropriations for care and custody of prisoners, including incarceration and electronic home monitoring is budgeted at \$1,948,425 each budget year.

2025-2026 Capital Considerations:

- There are no capital considerations for 2025-2026.

2024 Accomplishments:

- Maintained funding for Weatherization.
- Continued support for economic development with KEDA and KADA.

2025-2026 Goals:

- Maintain current levels of service.



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 2025-2026 budget includes 12 special revenue funds.

Street Fund

Comprised of two 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

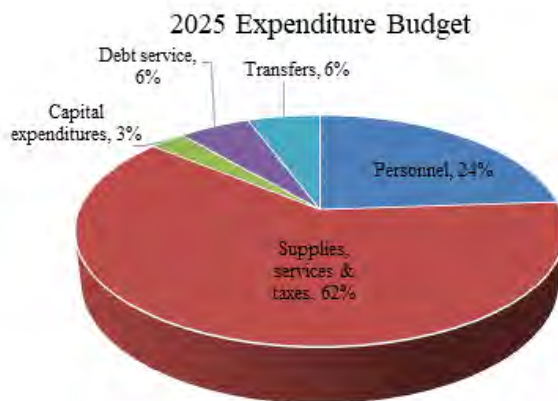
In 2005 the legislature passed SB5454 for the expressed purpose of providing relief to cities who have courts of limited jurisdiction, as well as district and state courts. Each city that has an elected municipal court judge that is compensated at 95% but not more than 100% of the district court judge 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 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	20.76	20.76	20.76	20.76
Revenues				
Taxes	\$1,584,179	\$1,535,000	\$1,605,000	\$1,605,000
Licenses & permits	240,203	230,000	268,000	241,000
Intergovernmental	1,334,375	1,342,000	1,320,000	1,330,000
Charges for services	3,342,306	1,491,109	1,608,367	1,646,324
Fines & forfeits	342,189	460,500	485,500	485,500
Other revenue	4,575,233	3,985,458	4,259,700	4,248,000
Debt proceeds	0	0	0	0
Total revenue	11,418,485	9,044,067	9,546,567	9,555,824
Expenditures				
Personnel	2,189,897	2,187,141	2,489,400	2,493,400
Supplies, services & taxes	6,048,525	7,051,351	6,454,212	5,926,176
Capital expenditures	226,742	147,000	290,000	211,000
Debt service	579,498	577,305	585,658	587,708
Transfers	544,442	667,778	593,700	594,250
Total expenditures	9,589,106	10,630,575	10,412,970	9,812,534
Revenues over(under) expenditures	1,829,379	-1,586,508	-866,403	-256,710
Beginning fund balance	5,929,832	6,543,091	5,282,983	4,416,580
Ending fund balance	\$7,759,212	\$4,956,583	\$4,416,580	\$4,159,870
Fund totals - Expenditures only				
Street	3,794,817	3,444,211	3,518,970	3,471,598
Contingency Reserve	0	0	0	0
Lodging Tax	618,909	755,000	800,000	800,000
Parking System	2,045,251	2,178,524	2,136,272	2,192,642
Comm. Dev. Block Grant	368,552	692,898	716,988	717,545
Abatement	13,242	655,100	107,000	106,500
Police Special Projects	185	256,596	505,625	5,625
Public Access Television	517,635	743,308	642,778	609,648
Donations	42,917	5,900	2,500	2,500
Trial Improvement	200,782	37,000	38,050	37,000
One Percent for Arts	1,500	8,000	0	0
Conference Center	1,985,316	1,854,038	1,944,787	1,869,476
Total Special Revenue Funds	\$9,589,106	\$10,630,575	\$10,412,970	\$9,812,534

Fund Balances:

Actuals for 2023 do not include adjustments from Annual Report, fund balances are estimates

Budget 2024 ending fund balance reflects best estimates as of year end budget adjustment

Budget 2025 & 2026 beginning balances reflect estimates in preparation of the biennial budget & do not include 2024 year end adjustments

Street Fund

Special Revenue Fund

Summary:

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

- Street Maintenance —streets/sidewalk maintenance, snow/ice control, etc.
- Traffic Maintenance—traffic control devices.

Street Fund				
	Actual 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	14.78	14.78	14.78	14.78
Revenues				
Taxes	\$850,493	\$780,000	\$850,000	\$850,000
Licenses & permits	125	0	0	0
Intergovernmental	826,557	820,000	820,000	820,000
Charges for services	168,457	98,000	113,000	113,000
Fines & forfeits	0	0	0	0
Other revenue	1,874,850	1,522,000	1,820,000	1,749,000
Debt proceeds	0	0	0	0
Total revenue	3,720,482	3,220,000	3,603,000	3,532,000
Expenditures				
Personnel	1,657,321	1,571,042	1,828,800	1,832,800
Supplies, services & taxes	2,137,496	1,873,169	1,690,170	1,638,798
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers & Other	0	0	0	0
Total expenditures	3,794,817	3,444,211	3,518,970	3,471,598
Revenues over(under) expenditures	-74,335	-224,211	84,030	60,402
Beginning fund balance	309,114	234,780	10,569	94,599
Ending fund balance	\$234,779	\$10,569	\$94,599	\$155,001

2025-2026 Budget Highlights:

- Operations and Maintenance for all streets
- Resolve emergent issues, prioritize safety concerns.
- Continue enhanced garbage collection on streets and right of way
- Continue replacement of street signs.
- Residential grind/patch.
- Storm and emergency response.
- Repair potholes and failed patches.
- Support special events.

2025-2026 Capital Considerations:

- There are no Capital items budgeted in Streets, see Transportation Capital Fund.

2024 Accomplishments:

- Successful snow and storm response.
- Replaced numerous sub-standard street signs.
- Removed several trees causing sidewalk tripping hazards, restored sidewalks.
- Repaired Sheridan Rd from water line break, removed and ballasted approximately 1400 SY and repaved
- Replaced/Installed 2000 ft of sidewalk
- New Crosswalk/Bulbouts on Callow Ave
- Finalize 5-year pavement restoration plan

2025-2026 Goals:

- Resolve all emergent issues.
- Remove trees that are causing sidewalk tripping hazards.
- Replace faded street signs.
- Continue extensive grind/patch repairs to City streets.
- Continue with sidewalk infill and ADA ramp installations.
- Support other departments in special projects.
- Enhance current maintenance program to keep Bremerton clean and beautiful.
- Finalize 5-year sidewalk plan with Engineering if not completed in 2024.

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 2025, the target minimum amount has increased to \$2,401,463. In addition, all proceeds from the sale of general government property shall be deposited into this fund.

Contingency Reserve Fund				
	Actual 2023	Budget 2024	Budget 2025	Budget 2026
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	389,660	160,000	60,000	60,000
Debt proceeds	0	0	0	0
Total revenue	389,660	160,000	60,000	60,000
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	0	0	0	0
Total expenditures	0	0	0	0
Revenues over(under) expenditures	389,660	160,000	60,000	60,000
Beginning fund balance	1,791,802	2,181,463	2,341,463	2,401,463
Ending fund balance	\$2,181,462	\$2,341,463	\$2,401,463	\$2,461,463

2025-2026 Budget Highlights:

- There are no expenditures budgeted in 2025-2026.
- The budget includes a \$60,000 transfer-in from the General Fund to maintain minimum reserve fund balance in year budget year.

2025-2026 Capital Considerations:

- There are no capital considerations for 2025-2026.

2024 Accomplishments:

- Continued to meet requirements of 37.5 cents per thousand dollars of assessed valuation of property within the City.

2025-2026 Goals:

- Continue to maintain or exceed the minimum reserve balance.

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenues				
Taxes	\$733,686	\$755,000	\$755,000	\$755,000
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	33,022	15,000	15,000	15,000
Debt proceeds	0	0	0	0
Total revenue	766,707	770,000	770,000	770,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	368,910	505,000	550,000	550,000
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	250,000	250,000	250,000	250,000
Total expenditures	618,909	755,000	800,000	800,000
Revenues over(under) expenditures	147,798	15,000	-30,000	-30,000
Beginning fund balance	666,487	814,285	829,285	799,285
Ending fund balance	\$814,285	\$829,285	\$799,285	\$769,285

2025-2026 Budget Highlights:

2025	
Kitsap Conference Center	\$250,000
Admiral Theatre	\$150,000
Recommended Allocations	<u>\$400,000</u>
	<i>\$800,000</i>

2026	
Estimated Revenue to be Allocated	\$800,00

The LTAC's recommendations for the 2025 and 2026 award cycles are to be determined.

2025-2026 Capital Considerations:

- There are no capital considerations budgeted.

2024 Accomplishments:

- Improved Request for Proposals by incorporating feedback from the public, past applicants, and staff with a focus on readability, accessibility to documents, frequently asked questions, and clarifying roles of Administration, Council, and Lodging Tax Advisory Committee.

2025-2026 Goals:

- Continue to compile feedback from the LTAC and Public to expand improvements to the application and review process
- Continue to evaluate Rating Criteria
- Review funding availability
- Review of funded organizations marketing, programs and/or events prior to application cycle

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 the 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 2023	Budget 2024	Budget 2025	Budget 2026
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	293,754	410,500	435,500	435,500
Other revenue	1,476,565	1,613,358	1,622,500	1,638,500
Debt proceeds	0	0	0	0
Total revenue	1,770,318	2,023,858	2,058,000	2,074,000
Expenditures				
Personnel	781	0	0	0
Supplies, services & taxes	1,356,660	1,464,491	1,384,364	1,392,684
Capital expenditures	49,702	20,000	72,000	118,000
Debt service	568,108	577,033	585,658	587,708
Transfers	70,000	117,000	94,250	94,250
Total expenditures	2,045,251	2,178,524	2,136,272	2,192,642
Revenues over(under) expenditures	-274,933	-154,666	-78,272	-118,642
Beginning fund balance	520,150	306,972	254,307	176,035
Ending fund balance	\$245,217	\$152,306	\$176,035	\$57,393

2025-2026 Budget Highlights:

- Continued support of garage and lot maintenance with an emphasis on support of current projects such as Quincy Square.

2025-2026 Capital Considerations:

- Security Camera System upgrades
- Fire Sprinkler upgrades
- New Parking Signage through-out City
- Concrete Deck repair of WA 405 Garage
- Sump Pump installations in Park Plaza Garage and Kitsap Conference Center Harborside Garage
- Updated Security System in the Kitsap Conference Center Harborside Garage
- New stair-rails in the WA 405 Garage

2024 Accomplishments:

- Purchase of and implementation of Low speed vehicle for patrols of the Downtown core and LPR update on the new electric patrol vehicle
- Sign changes on, Kitsap Way, E. 33rd and Pitt - Harkins
- Roll-out of Booting policy and procedures
- Updated parking signs on 11th Street, Charleston District, Callahan – Schley, Kitsap Way, E. 33rd, E. Pitt
- Installation of 1 new occupancy stall counting sign

2025-2026 Goals:

- Implementation of Downtown enforcement and rate updates
- Quincy Square parking
- Installation of additional Van Pool Stalls and support of commuter impacted zones through updated enforcement beats and patrolling methods.

Community Development Block Grant

Special Revenue Fund

Summary:

Community Development Block Grant

The City receives Federal funding from the Department of Housing and Urban Development (HUD) each year, and we utilize these funds for capital and economic development projects that address our Consolidated Plan Goals, such as projects that assist to disabled and lower income citizens.

HOME Investment Partnerships

This funding source also comes from HUD and the City utilizes this money for affordable housing projects and homeownership housing.

Community Development Block Grant Fund				
	Actual 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	1.00	1.00	1.00	1.00
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	308,095	500,000	500,000	510,000
Charges for services	453	5,000	5,000	5,000
Fines & forfeits	0	0	0	0
Other revenue	71,839	90,500	95,500	105,500
Debt proceeds	0	0	0	0
Total revenue	<u>380,386</u>	<u>595,500</u>	<u>600,500</u>	<u>620,500</u>
Expenditures				
Personnel	131,841	144,717	153,700	153,700
Supplies, services & taxes	79,916	275,181	313,838	313,845
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	156,794	273,000	249,450	250,000
Total expenditures	<u>368,552</u>	<u>692,898</u>	<u>716,988</u>	<u>717,545</u>
Revenues over(under) expenditures	11,835	-97,398	-116,488	-97,045
Beginning fund balance	152,635	164,469	223,072	106,584
Ending fund balance	<u>\$164,469</u>	<u>\$67,071</u>	<u>\$106,584</u>	<u>\$9,539</u>

2025-2026 Budget Highlights:

- One FT Block Grant Administrator position is responsible for administration of the CDBG program and our rehabilitation/down payment assistance loan portfolio.
- For 2025 & 2026, the General Fund will provide a match to help cover administrative costs to run the CDBG program.
- 2025 Estimated CDBG funding is \$360,000

2025-2026 Capital Considerations:

- The CDBG Project Review Committee has put forward a recommendation for City Council to fund the following capital projects in 2025:
 - City of Bremerton—ADA curb ramp improvements at 3 sites
 - KCR—Weatherization & Minor Home Repair
 - KCR-BEST Microenterprise Program
 - BOOST Childcare Microenterprise by Upwards
 - Capital improvements to the Marvin Williams Center

2024 Accomplishments:

- The City’s CDBG program staff continues to work in close partnership with Kitsap County Block grant program.
- Met the goals outlined in the CDBG/HOME Action Plan.
- Assisted grantees in ensuring that they met all HUD standards and met each of their grant agreements.

2025-2026 Goals:

- Utilizing our allocated grant funds work with grantees in the implementation of their grant awards.
- Implement the goals outline in the 2021-2025 Strategic Plan
- Ensure that all grant awards meet HUD standards and the City meets all timeliness requirements for our Federal grant funding.

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 2023	Budget 2024	Budget 2025	Budget 2026
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	48,097	50,000	50,000	50,000
Other revenue	130,512	15,000	110,000	110,000
Debt proceeds	0	0	0	0
Total revenue	178,609	65,000	160,000	160,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	13,242	655,100	107,000	106,500
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	13,242	655,100	107,000	106,500
Revenues over(under) expenditures	165,367	-590,100	53,000	53,500
Beginning fund balance	580,468	745,835	155,735	208,735
Ending fund balance	\$745,835	\$155,735	\$208,735	\$262,235

2025-2026 Budget Highlights:

- Facilitate the resolution of land use and building complaints
- Evaluate public nuisance and dangerous properties for abatement action.
- Work cooperatively with the City Attorney’s office for abatement of nuisance properties.
- Within the Abatement fund there is a sub-account set aside for “Development and Other Displacement to assist citizens who are negatively impacted by the City’s code enforcement actions or by development. Programs and regulations are in development.

2025-2026 Capital Considerations:

- There are no capital considerations budgeted in 2025-2026, there is professional budget established for continued property abatement/cleanup.

2024 Accomplishments:

- Responded to neighborhood complaints and proactively addressed issues within neighborhoods.
- Continuing to work cooperatively with the City’s Legal Department through litigation and receivership to achieve resolution of a number difficult code enforcement cases.
- Working with Receiver (legal process) for property cleanup and demolishing of dangerous buildings.

2025-2026 Goals:

- Continue to support neighborhood cleanup efforts especially through proactive enforcement.
- Continued abatement of public nuisances and dangerous properties through appropriate processes such as Hearing Examiner, Legal Court Proceedings, or Receiverships.
- Implement the new relocation/anti-displacement program that is anticipated to be adopted by the end of 2024.

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	25,409	0	0	0
Charges for services	0	0	0	0
Fines & forfeits	338	0	0	0
Other revenue	35,917	20,000	10,000	10,000
Debt proceeds	0	0	0	0
Total revenue	61,664	20,000	10,000	10,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	185	256,596	505,625	5,625
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	185	256,596	505,625	5,625
Revenues over(under) expenditures	61,479	-236,596	-495,625	4,375
Beginning fund balance	742,904	804,384	567,788	72,163
Ending fund balance	\$804,384	\$567,788	\$72,163	\$76,538

2025-2026 Budget Highlights:

- The Police Special Projects Fund contains money that have been seized during narcotics investigations and subsequently forfeited to the City under authority of R.C.W. 69.50.505. State law places restriction on how these seized funds may be spent.

2025-2026 Capital Considerations:

- There are no capital considerations budgeted in 2025-2026.

2024 Accomplishments:

- Due to law changes particularly related to the possession of controlled substances and the impact that law had on policing efforts, BPD shut down the Special Operations Group (SOG). If the legislature moves to fix the controlled substance possession law affected by the “Blake” decision, the police department would consider a restart of the Special Operations Group.

2025-2026 Goals:

- Maintain fund balance for future projects.

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 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	4.98	4.98	4.98	4.98
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	240,078	230,000	268,000	241,000
Intergovernmental	0	0	0	0
Charges for services	1,627,557	162,521	167,367	165,634
Fines & forfeits	0	0	0	0
Other revenue	64,532	81,500	61,600	95,000
Debt proceeds	0	0	0	0
Total revenue	<u>1,932,167</u>	<u>474,021</u>	<u>496,967</u>	<u>501,634</u>
Expenditures				
Personnel	399,611	471,382	506,900	506,900
Supplies, services & taxes	118,024	144,926	135,878	102,748
Capital expenditures	0	127,000	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	<u>517,635</u>	<u>743,308</u>	<u>642,778</u>	<u>609,648</u>
Revenues over(under) expenditures	1,414,532	-269,287	-145,811	-108,014
Beginning fund balance	633,686	583,418	314,131	168,320
Ending fund balance	<u>\$2,048,218</u>	<u>\$314,131</u>	<u>\$168,320</u>	<u>\$60,306</u>

2025-2026 Budget Highlights:

2025:

- Continue to catch up with critical, deferred projects for upgrades to equipment and facilities:
 - NDGC to BKAT digital video project.
 - ADA restroom upgrade at BKAT office/studio.
- Studio production equipment upgrades.
- Staff video editing workstation upgrade (1).

2026:

- Continue to catch up with critical, deferred projects for upgrades to equipment and facilities:
- Channel playback system upgrades.
- Field production equipment upgrades (mics, lights, teleprompter).

2025-2026 Capital Considerations:

- Prepare to upgrade equipment for anticipated HD signal through cable franchise negotiation.
- NDGC to BKAT digital video project.
- ADA restroom upgrade at BKAT office/studio.

2024 Accomplishments:

- BKAT Studio upgrade (anticipated Q4): LED lighting, paint, carpet, furnishings.
- Equipment upgrade for recording/broadcast from NDGC BKAT room (anticipated Q4).
- Covered 14 different regular government meetings for 9 agencies.
- Cross training all staff for hybrid meetings at all remote government meeting locations.
- Producing 10 unique Instant TV series programs with community producers in BKAT studio (2 new in 2024).
- 41 BKAT members from across Kitsap County.
- Debut “BKAT by the Numbers” infographic report with 2023 new program airtime & online engagement statistics.
- Progress on increasing BKAT visibility & viewership.

2025-2026 Goals:

- Prepare for & promote anticipated HD signal for BKAT channel through cable franchise negotiations (modernize technology and channel content)
- Complete cable franchise negotiation
- Public Access Manager continues to meet and collaborate with BKAT stakeholders.
- Continued focus on covering Mayor’s initiative and City Council priorities
- Continue to invite wide public participation at BKAT
- Continue to advance maintenance of BKAT facility
- Maintaining focus on reputation for professionalism, reliability and community service; and video productions that are of the highest creative and technical quality.

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	407	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	11,962	5,000	1,900	1,900
Debt proceeds	0	0	0	0
Total revenue	12,369	5,000	1,900	1,900
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	3,047	5,900	2,500	2,500
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	39,870	0	0	0
Total expenditures	42,917	5,900	2,500	2,500
Revenues over(under) expenditures	-30,548	-900	-600	-600
Beginning fund balance	252,016	221,468	223,968	223,368
Ending fund balance	\$221,468	\$220,568	\$223,368	\$222,768

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	174,314	22,000	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	4,233	3,000	3,100	3,100
Debt proceeds	0	0	0	0
Total revenue	178,547	25,000	3,100	3,100
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	23,742	37,000	38,050	37,000
Capital expenditures	177,040	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	200,782	37,000	38,050	37,000
Revenues over(under) expenditures	-22,235	-12,000	-34,950	-33,900
Beginning fund balance	114,245	92,011	80,011	45,061
Ending fund balance	\$92,011	\$80,011	\$45,061	\$11,161

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 2023	Budget 2024	Budget 2025	Budget 2026
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
Other revenue	10,407	100	100	0
Debt proceeds	0	0	0	0
Total revenue	10,407	100	100	0
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	1,500	8,000	0	0
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	1,500	8,000	0	0
Revenues over(under) expenditures	8,907	-7,900	100	0
Beginning fund balance	8,993	17,900	10,000	10,100
Ending fund balance	\$17,900	\$10,000	\$10,100	\$10,100

2025-2026 Budget Highlights:

- Solicit, select and provide art awards for additional utility cabinet wraps and Open-Air Gallery panels.
- Continue to maintain and repair public art inventory
- Add panels to the Open-Air Gallery on Washington Ave.
- Provide support to the Bremerton Creative District
- Offer Mini Memorial Grants
- Support Charleston Mural Project
- Collective Vision—Purchase price award
- Publish typewriter poems by Tia Hudson

2025-2026 Capital Considerations:

- No Capital Considerations

2024 Accomplishments:

- Solicited, selected, and provided art award for the three utility cabinets
- Facilitated outreach events for the Bremerton Creative District project. Completed and submitted the first Creative District report
- Supported Bremerton’s Creative district
- The Quincy Square Mural Project was completed in August 2024 and AC hosted an event to Welcome Ka’Davien.
- Co-sponsored 2nd annual Arts Commission “Art Gala” and Art Auction with the West Sound Arts Council and Olympic College.
- Participated in the Community Art Day
- Help interview and select a new Poet Laureate which will start January 2025.
- Represented AC at quarterly Creative District Meetings
- Plan and curate public art donations.
- Completion of Mural Project

2025-2026 Goals:

- Develop a Public Art Maintenance and Strategic Plan
- Host “Fall for the Arts” event and auction for the third year
- Select art and provide awards for Utility Wraps and Open-Air Gallery Programs
- Work with Public Works to complete reinstallation of Open-Air Gallery panels as part of the Washington Ave. & 11th St. project
- Support the Bremerton Creative District
- Select a new Poet Laureate and publish poems
- Participate in Quincy Square Grand Opening and art unveilings
- Select up to four Memorial Mini grant recipients
- Participate in creative district events as representatives of the city
- Develop more AC events for the Public to showcase local art.

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenues				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,545,433	1,225,588	1,323,000	1,362,690
Fines & forfeits	0	0	0	0
Other revenue	471,734	460,000	460,000	460,000
Debt proceeds	0	0	0	0
Total revenue	<u>2,017,167</u>	<u>1,685,588</u>	<u>1,783,000</u>	<u>1,822,690</u>
Expenditures				
Personnel	343	0	0	0
Supplies, services & taxes	1,945,805	1,825,988	1,726,787	1,776,476
Capital expenditures	0	0	218,000	93,000
Debt service	11,391	272	0	0
Transfers	27,778	27,778	0	0
Total expenditures	<u>1,985,316</u>	<u>1,854,038</u>	<u>1,944,787</u>	<u>1,869,476</u>
Revenues over(under) expenditures	31,851	-168,450	-161,787	-46,786
Beginning fund balance	157,332	376,105	272,654	110,867
Ending fund balance	<u>\$189,183</u>	<u>\$207,655</u>	<u>\$110,867</u>	<u>\$64,081</u>

2025-2026 Budget Highlights:

- Projected to host over 40,000 attendees in 2025 and 2026
- Continued partnerships with local hotels for multi-day events
- Continued utilization of the conference center for military carrier gatherings
- Labor expense controls. Keeping fixed staffing to a minimum and utilizing variable on-call staff to match the needs of business volume.
- Share use of key team members between Gold Mountain Golf Club, Kitsap Conference Center and other Columbia Hospitality properties

2025-2026 Capital Considerations:

- Audio Visual Upgrade on the third floor
- Water bottle filling station
- Replace dated kitchen equipment

2024 Accomplishments:

- Great strides have been made over the last two years to return to pre-pandemic revenues.

2025-2026 Goals:

- Booking is beginning to trend toward pre-pandemic levels, a small increase in multi-day corporate events is anticipated
- State and Regional Government business up-ticks will continue to increase
- Continued website updates such as updated photo assets, SEO strategies and a continued refinement of guest interaction with navigation and RFP form
- Large Military Carrier/Gatherings and company holiday parties to return in Q-4.



Debt Service Funds Overview

Introduction

Debt service funds are a category of funds intended to demonstrate the proper funding and repayment of general obligation bonds 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

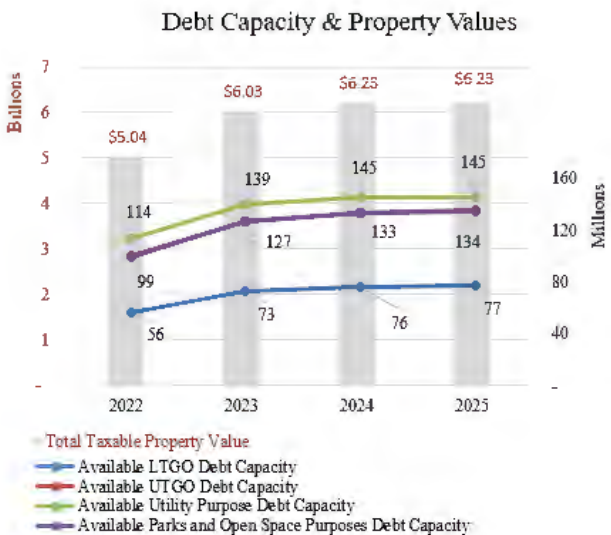
This fund was established to account for the collection of tax payments and repayment of bonds issued for the purpose of providing fire apparatus, life safety equipment and remodel of fire facilities.

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 December 31, 2024)

General Obligation Debt:

Voted general obligation bonds outstanding	2,860,000
Non-voted general obligation bonds outstanding (councilmanic)	14,490,000
General obligation debt balance	\$17,350,000

Revenue Bonds and Loans:

Revenue bonds	9,245,000
Loans	17,803,874
Capital leases	-
Revenue bonds and loans balance	\$27,048,874

Total Direct Debt Outstanding

\$44,398,874

Debt management is an important component of the City’s financial management practices. Generally, debt financing is reserved for funding large capital projects. Per Moody’s Investor’s Service, the City’s General Obligation debt bond rating is Aa2 and Aa3 for revenue bond ratings.

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 \$142,185,765.

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.

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 December 31, 2024.

Debt Service Funds Overview

City of Bremerton
Statutory Debt Limit Calculations
(As of December 31, 2024)

2024 Valuation for Collection Year 2025	\$ 6,364,068,345
General purposes:	
a. Non-Voted indebtedness limit (1.5% of assessed valuation)	\$ 95,461,025
Less: Non-voted bonds outstanding	(14,490,000)
Less: Contracts payable	-
Plus: Assets available for debt service	103,546
Remaining capacity for general purpose (non-voted)	\$ 81,074,571
b. Voted indebtedness limit (2.5 % of assessed valuation)	\$ 159,101,709
Less: Voted bonds outstanding	(2,860,000)
Less: Non-voted bonds outstanding	(14,490,000)
Plus: Assets available for debt service	434,057
Remaining capacity for general purposes (Voted)	\$ 142,185,765
Utility purposes (2.5% of assessed valuation)	\$ 159,101,709
Limit	
Less: Bonds outstanding	(9,245,000)
Remaining capacity for utility purposes	\$ 149,856,709
Parks and open spaces and economic development purposes (2.5% of assessed valuation)	159,101,709
Limit	
Less: Bonds outstanding	(17,350,000)
Remaining capacity for parks and open space purposes	\$ 141,751,709

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$1,773,637	\$1,780,000	\$1,780,000	\$1,230,000
Licenses & permits	0	0	0	0
Intergovernmental	2,437	3,500	3,500	3,500
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	514,766	489,000	534,700	534,700
Debt Proceeds	0	0	0	0
Total Revenue	2,290,840	2,272,500	2,318,200	1,768,200
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	2,229,803	2,223,226	2,221,757	1,711,775
Transfers & Other	0	0	0	0
Total Expenditures	2,229,803	2,223,226	2,221,757	1,711,775
Revenue over(under) expenditures	61,037	49,274	96,443	56,425
Beginning fund balance	440,865	501,903	551,281	647,724
Ending fund balance	\$501,903	\$551,177	\$647,724	\$704,149
Fund totals - Expenditures only				
2010 UTGO	859,375	855,625	856,525	855,925
Government Center LTGO	333,113	330,863	329,113	331,913
2015 Public Safety Bond Fund	500,950	502,800	499,500	0
2019 Refunding LTGO	536,365	533,938	536,619	523,937
Total Debt Service Funds	\$2,229,803	\$2,223,226	\$2,221,757	\$1,711,775

Fund Balances:

Actuals for 2023 do not include adjustments from Annual Report, fund balances are estimates

Budget 2024 ending fund balance reflects best estimates as of year end budget adjustment

Budget 2025 & 2026 beginning balances reflect estimates in preparation of the biennial budget & do not include 2024 year end adjustments

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$896,062	\$900,000	\$900,000	\$900,000
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	7,043	3,000	1,000	1,000
Debt Proceeds	0	0	0	0
Total Revenue	903,105	903,000	901,000	901,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	859,375	855,625	856,525	855,925
Transfers & Other	0	0	0	0
Total Expenditures	859,375	855,625	856,525	855,925
Revenue over(under) expenditures	43,730	47,375	44,475	45,075
Beginning fund balance	50,188	93,918	141,293	185,768
Ending fund balance	\$93,918	\$141,293	\$185,768	\$230,843

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 2023	Budget 2024	Budget 2025	Budget 2026
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	336,030	332,000	332,200	332,200
Debt Proceeds	0	0	0	0
Total Revenue	336,030	332,000	332,200	332,200
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	333,113	330,863	329,113	331,913
Transfers & Other	0	0	0	0
Total Expenditures	333,113	330,863	329,113	331,913
Revenue over(under) expenditures	2,917	1,137	3,087	287
Beginning fund balance	85,792	88,709	89,846	92,933
Ending fund balance	\$88,709	\$89,846	\$92,933	\$93,220

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$547,575	\$550,000	\$550,000	\$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	23,095	7,000	5,000	5,000
Debt Proceeds	0	0	0	0
Total Revenue	570,670	557,000	555,000	5,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	500,950	502,800	499,500	0
Transfers	0	0	0	0
Total Expenditures	500,950	502,800	499,500	0
Revenue over(under) expenditures	69,720	54,200	55,500	5,000
Beginning fund balance	182,603	252,323	306,523	362,023
Ending fund balance	\$252,323	\$306,523	\$362,023	\$367,023

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$330,000	\$330,000	\$330,000	\$330,000
Licenses & permits	0	0	0	0
Intergovernmental	2,437	3,500	3,500	3,500
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	148,598	147,000	196,500	196,500
Debt Proceeds	0	0	0	0
Total Revenue	481,035	480,500	530,000	530,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	0	0	0	0
Capital expenditures	0	0	0	0
Debt service	536,365	533,938	536,619	523,937
Transfers & Other	0	0	0	0
Total Expenditures	536,365	533,938	536,619	523,937
Revenue over(under) expenditures	-55,330	-53,438	-6,619	6,063
Beginning fund balance	122,283	66,953	13,619	7,000
Ending fund balance	\$66,953	\$13,515	\$7,000	\$13,063

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.

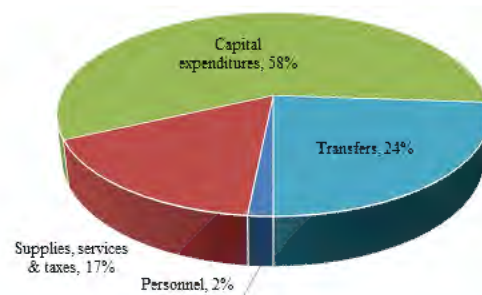
Fire Public Safety Capital

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 fund 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.

2025 Expenditure Budget



Capital Improvement Funds Overview

Capital Improvement Funds

	Actual 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$3,491,027	\$3,350,900	\$3,300,200	\$3,200,400
Licenses & permits	134,574	175,000	150,000	150,000
Intergovernmental	4,692,611	18,007,464	6,965,808	6,696,386
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	2,867,220	5,588,471	2,975,648	2,073,000
Debt proceeds	0	0	0	0
Total revenue	11,185,432	27,121,835	13,391,656	12,119,786
Expenditures				
Personnel	257,118	275,000	275,000	275,000
Supplies, services & taxes	4,712,482	3,356,389	2,885,000	1,421,000
Capital expenditures	4,664,999	22,727,145	10,100,772	8,415,100
Debt service	0	0	0	0
Transfers	3,354,219	6,188,771	4,163,948	2,915,250
Total expenditures	12,988,818	32,547,305	17,424,720	13,026,350
Revenues over(under) expenditures	-1,803,386	-5,425,470	-4,033,064	-906,564
Beginning fund balance	11,646,066	9,844,480	10,934,031	6,900,967
Ending Fund Balance	\$9,842,679	\$4,419,010	\$6,900,967	\$5,994,403
Fund Totals - Expenditures only				
General Government Capital	2,899,052	5,693,771	3,620,948	2,393,250
Park Facilities Construction	404,641	2,088,721	2,139,770	100,000
Residential Street & Sidewalk Fund	0	0	0	0
Transportation Projects Fund	9,541,339	23,349,045	10,264,002	10,433,100
Fire Public Safety Capital	126,785	15,768	0	0
Affordable Housing Capital	17,000	1,400,000	1,400,000	100,000
Total Capital Projects Funds	\$12,988,818	\$32,547,305	\$17,424,720	\$13,026,350

Fund Balances:

Actuals for 2023 do not include adjustments from Annual Report, fund balances are estimates

Budget 2024 ending fund balance reflects best estimates as of year end budget adjustment

Budget 2025 & 2026 beginning balances reflect estimates in preparation of the biennial budget & do not include 2024 year end adjustments

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$1,716,154	\$1,500,000	\$1,300,000	\$1,200,000
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	403,608	250,000	275,000	275,000
Debt proceeds	0	0	0	0
Total revenue	2,119,762	1,750,000	1,575,000	1,475,000
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	2,899,052	5,693,771	3,620,948	2,393,250
Total Expenditures	2,899,052	5,693,771	3,620,948	2,393,250
Revenues over(under) expenditures	-779,291	-3,943,771	-2,045,948	-918,250
Beginning fund balance	7,960,823	7,181,533	4,486,960	2,441,012
Ending fund balance	\$7,181,533	\$3,237,762	\$2,441,012	\$1,522,762

2020-2026 Budget Highlights:

-
- ~~X~~ Transfers for debt service payments associated with prior capital improvement projects include:
 - ~~X~~ Government Center LTGO-\$331,000
 - ~~X~~ 2019 Refunding LTGO-\$100,750
- 2025 Transfers to support statutorily allowed capital and major maintenance include:
 - *General Fund-Facilities \$740,000
 - *Conference Center Fund-\$200,000
 - *Streets Fund-\$20,000
 - *Parks Capital Improvement Fund—\$1,249,198
 - *Transportation Capital Projects Fund—\$980,000
- 2026 Transfers to support statutorily allowed capital and major maintenance include:
 - *General Fund-Facilities \$299,000
 - *Conference Center Fund-\$200,000
 - *Streets Fund-\$20,000
 - *Transportation Capital Projects Fund—\$1,442,500

2025-2026 Capital Considerations:

-
- There are no capital considerations directly budgeted in this fund for 2025-2026.

2020 Accomplishments:

-
- Funded debt service payments in the amount of \$406,000.

2025-2026 Goals:

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

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	149,913	333,840	319,770	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	108,518	1,838,898	1,470,698	105,000
Debt proceeds	0	0	0	0
Total revenue	258,431	2,172,738	1,790,468	105,000
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	96,693	0	0	0
Capital expenditures	307,948	2,088,721	2,139,770	100,000
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	404,641	2,088,721	2,139,770	100,000
Revenues over(under) expenditures	-146,210	84,017	-349,302	5,000
Beginning fund balance	343,031	196,511	526,311	177,009
Ending fund balance	\$196,821	\$280,528	\$177,009	\$182,009

2025-2026 Budget Highlights:

- Haddon Park Improvement Project:
939k Awarded in RCO state grants
132k Awarded in CDBG federal grant
6.5k Bremerton Parks Foundation
- Kiwanis Park Playground Accessibility Upgrade:
130k Private Donation (Kiwanis Club)
160k Awarded in DOC Capital Funds
10k Bremerton Parks Foundation Grant
- Kitsap Lake Park Improvement Project:
994k Awarded in RCO state grants
252k Awarded in DOC capital funds
10k Bremerton Parks Foundation Grant
- Glenn Jarstad Aquatic Center Building Assessment:
299k Awarded in DOC capital funds
- Ivy Green Cemetery:
20k Awarded in DAHP state grant

2018-2026 Capital Construction:

- Review of Capital Projects identified in the 2020 Parks, Recreation and Open Space Plan.
- Continue to explore grant and matching funds sources for Capital Projects.

2019-2024 Accomplishments:

- Completed Kiwanis Park Accessible Playground Upgrade
- Completed 100% Construction Documents & Permitting for Haddon Park; Awarded Contract & Started Construction; Awarded additional 89k RCO grant.
- Completed 100% Construction Documents & Permitting for Kitsap Lake Park; Awarded Contract & Started Construction; Developed additional 311k DOC grant request
- Awarded 20k Historic Cemetery Grant to fund new fencing at Ivy Green Cemetery
- Applied for 311k Department of Commerce Grant to complete Kitsap Lake Renovation Project
- Completed Emergency Evergreen Boat Launch Repair

2025-2026 Goals:

- Complete Haddon Park Renovation Project
- Complete Kitsap Lake Park Renovation Project;
- Apply for 311k DOC grant to complete playground
- Pendergast Engineering for 2026 LWCF Grant Application
- Complete Ivy Green Cemetery Fencing Replacement Project
- Complete Glenn Jarstad Aquatic Center Building Assessment
- Update Parks, Recreation & Open Space Plan (adopt by February 2026)

Transportation Projects Fund

Capital Improvement Fund

Summary:

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

Transportation Projects Fund				
	Actual 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$1,774,873	\$1,850,900	\$2,000,200	\$2,000,400
Licenses & permits	134,574	175,000	150,000	150,000
Intergovernmental	4,542,698	16,573,624	6,646,038	6,696,386
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	2,239,586	3,196,573	1,129,450	1,592,500
Debt proceeds	0	0	0	0
Total revenue	8,691,731	21,796,097	9,925,688	10,439,286
Expenditures				
Personnel	257,118	275,000	275,000	275,000
Supplies, services & taxes	4,478,004	1,940,621	1,485,000	1,321,000
Capital expenditures	4,357,051	20,638,424	7,961,002	8,315,100
Debt service	0	0	0	0
Transfers	449,167	495,000	543,000	522,000
Total Expenditures	9,541,339	23,349,045	10,264,002	10,433,100
Revenues over(under) expenditures	-849,608	-1,552,948	-338,314	6,186
Beginning fund balance	3,112,425	2,264,926	4,430,019	4,091,705
Ending fund balance	\$2,262,817	\$711,978	\$4,091,705	\$4,097,891

2025-2026 Budget Highlights:

- \$7.2M of the Transportation Capital Improvement Plan for 2025 and 2026 budget is funded by federal, state and local grants. This amounts to approximately 53% of the fund budget.
- Budget includes 4 street operations FTE's for residential street improvements.
- Residential overlay by Street crew.

2025-2026 Capital Considerations:

- Warren Ave Bridge Project is partially funded for design; the City is pursuing design funding.
- Naval Avenue Road Diet Project is funded for preliminary engineering and right of way; the City is pursuing construction funding.
- 6th Street Active Transportation project is currently partially funded for design; the City is pursuing construction funding.

2024-2025 Accomplishments:

- Completed last year of the three-year Chip Seal and Pavement Striping Contracts.
- Began construction of the Quincy Square Project.
- Began design of the Warren Ave Bridge Project.
- Prepared and submitted four grant applications (CDBG, PSRC/KRCC, WSDOT Bike/Ped and Transportation Improvement Board Complete Streets).
- Continued design of the View Ridge Elementary Safe Routes to Schools (SRTS) Project.
- Continued sidewalk in-fill and ADA ramp installation program; through September constructed 1,400-lf of sidewalk fronting 11 properties, and 26 curb ramps at 7 locations.
- Provided support to other departments for special projects, including Evergreen Park Boat Launch Repair.
- Completed construction of E11th and Perry Avenue Reconstruction Project.
- Completed construction of Washington and 11th Roundabout Project.

2025-2026 Goals:

- Continue to pursue and obtain grant funding for future transportation projects.
- Complete construction of speed feedback sign Safe Routes to Schools Project (SRTS).
- Complete construction of the 6th Street Phase III pavement restoration project.
- Complete design and construction of the Rectangular Flashing Beacon Pedestrian Safety Project.
- Complete the Wayfinding Sign Installation project.
- Complete design of the Warren Avenue Bridge Project.
- Design and construct the SR303 Adaptive Signals Project.
- Design and construct the View Ridge Elementary School Phase I project.
- Complete the update to the Transportation Element of the Comprehensive Plan 2025
- Construct sidewalk improvements at LuLu Haddon Park (coord. With Parks)

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.

The City issued voter approved general obligation bonds to fund the capital equipment and improvements and will levy annual excess property taxes to pay and retire the bonds within 11 years.

Fire Public Safety Capital

	Actual 2023	Budget 2024	Budget 2025	Budget 2026
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	8,648	0	0	0
Debt proceeds	0	0	0	0
Total revenue	8,648	0	0	0
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	120,785	15,768	0	0
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	6,000	0	0	0
Total Expenditures	126,785	15,768	0	0
Revenues over(under) expenditures	-118,137	-15,768	0	0
Beginning fund balance	153,995	35,857	22,089	22,089
Ending fund balance	\$35,857	\$20,089	\$22,089	\$22,089

2025 Budget Highlights:

-

2025-2026 Capital Considerations:

-
- The Fire Department does not have Capital funds budgeted for 2025-2026

2024 Accomplishments:

-
- No projects in 2024

2025-2026 Goals:

- No funds budgeted for 2025-2026

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	1,100,000	0	0
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	106,861	303,000	100,500	100,500
Debt proceeds	0	0	0	0
Total revenue	106,861	1,403,000	100,500	100,500
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	17,000	1,400,000	1,400,000	100,000
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Expenditures	17,000	1,400,000	1,400,000	100,000
Revenues over(under) expenditures	89,861	3,000	-1,299,500	500
Beginning fund balance	75,791	165,652	1,468,652	169,152
Ending fund balance	\$165,652	\$168,652	\$169,152	\$169,652

2025-2026 Budget Highlights:

- Mayor Wheeler has proposed \$100,000 General Fund transfer into the Affordable Housing fund for 2023, the funding of which will be utilized for the City’s Weatherization and Minor Home Repair Program.
- The Affordable Housing fund was established to receive sales tax revenue generated by projects receiving the Multifamily Tax Exemption (MFTE) that receive occupancy by the end of the year.

2025-2026 Capital Considerations:

- There are no capital considerations in the 2025-2026 budget.

2024 Accomplishments:

- Kitsap Community Resources (KCR) is our contracted agent to administer the weatherization program. This year’s contract has been amended to incorporate “Blue Bills” as a partner with KCR for small property repairs.
- \$100,000 was utilized to make weatherization and minor home repairs to income-qualified individuals throughout the City.
- KCR leverages the City’s funding with other granting sources to make the funding go farther thereby increasing the number of households assisted with this program.

2025-2026 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

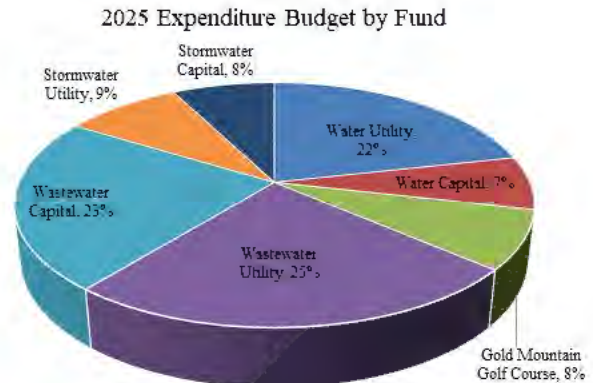
The Stormwater utility provides a City-wide storm drainage maintenance program.

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.



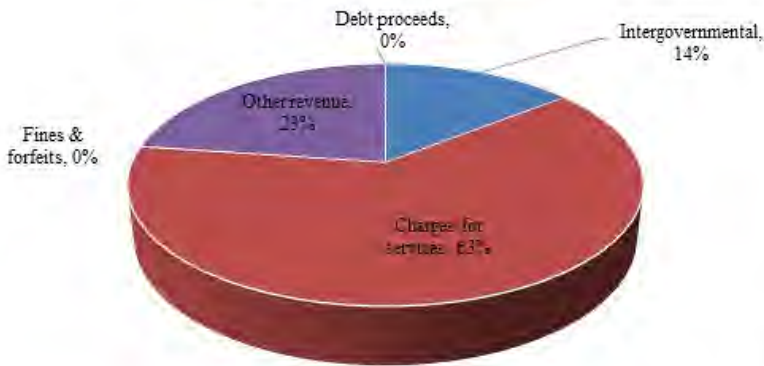
Enterprise Funds Overview

Enterprise Funds Overview

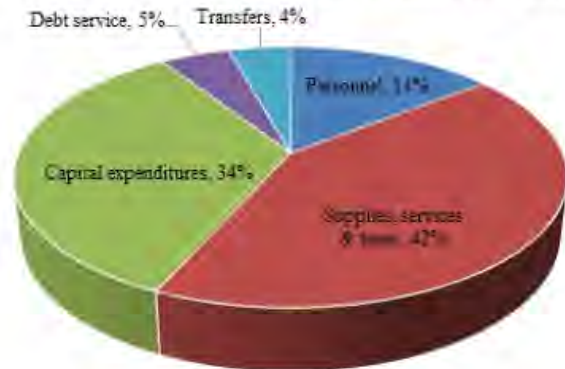
Combined Staffing Levels

PW&U Division	2023	2024	2025	2026
Administration	15.00	15.00	16.00	16.00
Water Resources & Forestry	15.50	15.50	16.50	16.00
Stormwater	2.50	2.50	3.00	3.00
Wastewater	21.00	21.00	21.00	21.00
Electronics	4.00	4.00	4.00	4.00
Utilities Operations & Compliance	30.50	31.50	30.50	30.50
Internal Services	13.45	13.85	13.85	13.85
Total PW&U Operations	101.95	103.35	104.85	104.35

2025 Budget Revenues



2025 Expenditure by Budget Control Category



Enterprise Funds Overview

Enterprise Funds				
	Actual 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	265,213	1,784,938	11,726,368	5,160,000
Charges for services	48,593,572	47,319,832	51,252,066	51,460,838
Fines & forfeits	48,953	34,000	42,000	43,000
Other revenue	12,604,890	16,001,417	18,571,204	22,748,693
Debt proceeds	0	0	0	0
Total revenue	61,512,628	65,140,187	81,591,638	79,412,531
Expenditures				
Personnel	11,995,462	11,194,040	12,132,800	12,111,500
Supplies, services & taxes	30,299,300	32,178,742	35,443,814	37,120,752
Capital expenditures	9,622,376	27,360,003	28,602,195	23,338,652
Debt service	3,012,177	3,686,681	4,028,119	4,701,671
Transfers	60,000	6,455,000	3,635,000	4,605,000
Total expenditures	54,989,315	80,874,466	83,841,928	81,877,575
Revenue over(under) expenditures	6,523,313	-15,734,279	-2,250,290	-2,465,044
Beginning fund balance	40,827,261	48,380,538	38,032,175	35,781,885
Ending fund balance	\$47,350,575	\$32,646,259	\$35,781,885	\$33,316,841
Fund totals - Expenditures only				
Water Utility	16,229,918	17,423,202	18,041,001	18,555,647
Water Capital	5,536,326	9,911,691	5,895,000	8,908,559
Gold Mountain Golf Course	6,767,899	6,015,352	6,512,824	6,688,960
Wastewater Utility	14,625,441	19,540,936	20,583,461	21,187,587
Wastewater Capital	2,099,748	13,620,510	19,185,104	13,024,593
Stormwater Utility	5,430,109	6,686,973	7,267,447	7,814,229
Stormwater Capital	4,299,875	7,675,802	6,357,091	5,698,000
Utility Debt Reserve	0	0	0	0
Total Enterprise Funds	\$54,989,315	\$80,874,466	\$83,841,928	\$81,877,575

Fund Balances:

Actuals for 2023 do not include adjustments from Annual Report, fund balances are estimates

Budget 2024 ending fund balance reflects best estimates as of year end budget adjustment

Budget 2025 & 2026 beginning balances reflect estimates in preparation of the biennial budget & do not include 2024 year end adjustments

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	17,752,365	16,069,040	17,110,000	17,110,000
Fines & forfeits	19,400	13,000	15,000	15,000
Other revenue	1,184,033	606,000	804,000	805,000
Debt proceeds	0	0	0	0
Total revenue	18,955,798	16,688,040	17,929,000	17,930,000
Expenditures				
Personnel	6,935,446	5,180,452	5,494,900	5,473,600
Supplies, services & taxes	8,629,203	8,915,522	10,160,717	10,058,511
Capital expenditures	0	0	0	0
Debt service	665,268	727,228	785,384	1,098,536
Transfers	0	2,600,000	1,600,000	1,925,000
Total expenditures	16,229,918	17,423,202	18,041,001	18,555,647
Revenue over(under) expenditures	2,725,880	-735,162	-112,001	-625,647
Beginning fund balance	4,824,825	9,489,416	8,754,254	8,642,253
Ending fund balance	\$7,550,705	\$8,754,254	\$8,642,253	\$8,016,606

2020-2026 Big D Highlights:

-
-
- Emergency power plan implementation— construction (PS17, PS12, PS8, PS3/Well 19, Wells 15/17)
- New water rights (Wells 9, 21, and 22) water right transfers (7A and 9A)
- New PS14 hypochlorite treatment installation
- Corrosion assessments and source approval application submittals (Wells 1R, 7A, 9A and new PS14)
- PRV installations (Pine/Woods and 1st/National)
- McKenna Falls Intake screen upgrade
- SCADA performance and cybersecurity upgrades and master planning (UV/OB telemetry, PS2A control system, dark fiber buildout, and master plan)
- Reservoir maintenance and inspection (Res 4 floating cover cleaning, cathodic protection inspections, Res 8 overflow pond resize, and Res 18 recoat and cathodic protection install)
- Data and records management improvements
- Risk and Resilience Assessment/Emergency Response Plan Updates

2025-2026 Capital Considerations:

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

2024-2026 Accomplishments:

-
-
- Asset management development and implementation
- New regulatory implementation (PFAS, UCMR5)
- Data management improvement planning and records retention/Laserfiche development
- Major pump replacement/rebuild (PS17 and PS2A)
- Reservoir exterior cleaning, inspection, and touchup and Res 17 interior recoat
- Eastside manganese treatment/PS 16 retrofit siting alternatives analysis
- Hydroelectric power generation feasibility study
- SCADA performance and cybersecurity upgrades (new SCADA migration and dark fiber buildout design and permitting)
- Well 7A and 9A construction contracts and site prep
- Emergency power installation (PS2A, Well 6R, and Well 8)
- Security improvements at Anderson Creek Wellfield
- Anderson Creek Wellfield Well 1R, bridge and transmission main design

2025-2026 Goals:

- Maintain level of service to water customers
- Comply with all drinking water treatment, monitoring, reporting, and dam safety requirements
- Continue SCADA performance and cybersecurity upgrades and master planning
- Upgrade site security and protection of watershed
- Construct and obtain source approval for new wells and appurtenances
- Finalize water rights actions
- Complete emergency power installation
- Complete water system dark fiber buildout
- Continue asset management development and implementation
- Provide support and guidance on capital projects
- Complete all other projects highlighted here and in the Water Utility Capital Improvement Plan

2016 Budget Highlights:

- •
- Maintain 270 miles of distribution mains, 30 miles of transmission mains, over 7,055 valves, 2055 fire hydrants and over 21,000 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 deactivation services as requested
- Provide Customer Service for Billing
- Install service taps for new development
- Work with Water Resources to comply with drinking water regulations
- Replace galvanized service lines city-wide
- Continue with our residential water meter change out program (1200 per year)

2015 Capital Considerations:

- Perform Water Distribution Capital Improvement projects approved in the 2016 budget
- There are no Capital items budgeted in Utility Operations; see Water Capital Fund
 - \$450,000 distribution main improvements
 - o Approx. 900 feet of distribution mains
 - \$220,000 meter replacement
 - o Approx. 1,200 meters out of system total of 18,740
 - \$200,000 large meter replacement
 - o Approx. 40 meters
 - \$150,000 substandard water main replacement
 - o Approx. 600 feet of water mains
 - \$350,000 Smart Point replacement
 - o Approx. 2500 Transmitter units

2016 Accomplishments:

- •
- Flushed all water mains in East Bremerton.
- Finished laying substandard water mains on L, and M Streets
- Continued with our residential water meter change out program (1200 per year)
- Pressure washed and painted 873 fire hydrants completing East Bremerton
- Complete all valve maintenance to correct known issues
- Completed the lead service line inventory
- Removed many lead goose necks identified in the field checks and service line inventory
- Performed hydrant cycling and repair of 2055 fire hydrants
- 120 + water service taps completed

2025-2026 Goals:

- Replace substandard mains on MLK between Warren Ave and Park Ave. and on Ivy between Almira Dr. and Nome Dr.
- Continue to replace galvanized service line throughout the system
- Zero lost time, accidents, and damage to city property or loss by staff
- Utility/facility energy reduction and increase energy efficiency at all utility buildings and properties
- Zero lost time accidents, and city property damage or loss by staff
- Continue distribution system mapping and updates

2025-2026 Budget Highlights:

-
-
- *Utility Land Management Plan* Update and implementation
- Design and Install bridge to improve fish habitat in Gorst Creek Drainage
- Asset Management Implementation
- Continued Utility Land/watershed security enhancements
- Timber harvest and minor forest products sales
- Forest Road maintenance and abandonment
- Invasive Vegetation Control and Forest Stand Management
- Reforestation
- Biosolids management, application, and environmental monitoring.

2025-2026 Capital Considerations:

-
- Capital Projects for Forestry are budgeted in the Water Capital Projects Fund.

2025-2026 Accomplishments:

-
-
- Receipt of ~\$600K from sustainable timber harvest, \$25K in minor forest products and additional revenue through sale of boughs by year-end.
- Secured forest practices permits for ~60 acres of harvest
- Replaced two bridges and improved 1.5 miles of road
- Conducted ~200 acres of reforestation surveys
- Planted ~30,000 seedlings over 90 acres
- Utilized 100% of biosolids generated by WWTP on permitted forest sites per federal, state and local regulations
- Continued vegetation control and maintenance of biosolids application sites and forest roads
- Updated *Wildfire Response Guidelines* and trained 18 staff and adjacent landowners in DNR wildfire response
- Utility land security enhancements (Gate reinforcement and acquisition of additional land)

2025-2026 Goals:

- Complete and Implement *Utility Land Management Plan* Update in 2025
- Generate \$600K from timber harvest and \$25K for minor forest products in 2025, and manage sustainable timber harvest volumes consistent with the approved ULMP thereafter.
- Plant ~30,000 seedlings per year
- Continue vegetation control and maintenance of forest roads per State Department of Natural Resources regulation
- Maintain biosolids application sites and utilize 100% of WWTP produced biosolids
- Continue reclamation of Port Orchard Sand & Gravel Pit back into forest land for future biosolids application

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	400,000	400,000
Fines & forfeits	0	0	0	0
Other revenue	3,610,264	5,222,561	4,510,600	8,835,600
Debt proceeds	0	0	0	0
Total revenue	3,610,264	5,222,561	4,910,600	9,235,600
Expenditures				
Personnel	80,842	0	0	0
Supplies, services & taxes	1,131,699	2,048,000	1,315,000	1,800,000
Capital expenditures	4,323,784	7,863,691	4,580,000	7,108,559
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	5,536,326	9,911,691	5,895,000	8,908,559
Revenue over(under) expenditures	-1,926,062	-4,689,130	-984,400	327,041
Beginning fund balance	13,606,356	11,678,594	5,642,811	4,658,411
Ending fund balance	\$11,680,294	\$6,989,464	\$4,658,411	\$4,985,452

2019 Budget Highlights:

-
-
- Emergency Power Plan Implementation (Anderson Creek Wellfield and PS17, PS12, PS8, PS3/Well 19, and Wells 15/17), completion.
- Well 21/22 Completion, design and construction.
- Well 7 Replacement, construction completion.
- E398/E240 pressure reducing valve, design and construction.
- Distribution main improvements, design and construction.
- On-going minor capital upgrades to pump stations, reservoirs, and treatment facilities.
- Watershed Security Plan and Enhancements.
- SCADA, machinery and equipment upgrades.
- Reservoir Coatings & Cathodic Protection (Recoat Reservoir 17 interior and exterior cleaning of steel reservoirs).

2019 Capital Considerations:

-
- The Utility Engineering group will deliver six (6) Water Fund capital design and construction projects.
- All capital projects are rate funded.

2019 Accomplishments:

-
-
- Complete Anderson Creek Dam Removals
- Emergency Power Plan Implementation – generator pre-purchase
- Well 7 Replacement design and construction
- Well 9A well drilling contract executed
- Pump Station 14 Relocation, construction complete and operational.
- Existing PS 14 demolished.
- Pump Station 16 Replacement and Manganese Treatment Project design initiated.
- Well 1R design and permitting.
- Completion of two forestry bridges.
- SCADA, machinery and equipment upgrades.
- Reservoir 17 Interior Coating Replacement
- Reservoir exterior cleaning.
- Utility Lands Comprehensive Plan

2025-2026 Goals:

- Facility Paving Project
- Oyster Bay Office Remodel
- Emergency power generation construction is completed at critical water resources facilities.
- Well 9 well is constructed.
- Completion of reservoir coating and cleaning projects to ensure ongoing integrity of above ground steel reservoirs.
- Watershed Security Evaluation
- Well 21/22 are completed and ready to place online in 2026.
- Well 7 Replacement, construction completion
- Distribution Main Improvements complete.
- Completion of Pump Station 16 Replacement and Manganese Treatment Project
- Complete installation of dark fiber to facilities

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	7,077,037	6,351,792	6,959,066	7,167,838
Fines & forfeits	0	0	0	0
Other revenue	165,876	66,000	66,000	66,000
Debt proceeds	0	0	0	0
Total revenue	<u>7,242,913</u>	<u>6,417,792</u>	<u>7,025,066</u>	<u>7,233,838</u>
Expenditures				
Personnel	10,888	11,516	12,000	12,000
Supplies, services & taxes	5,894,639	5,570,921	5,400,509	5,652,270
Capital expenditures	429,323	0	665,000	592,500
Debt service	433,050	432,915	435,315	432,190
Transfers	0	0	0	0
Total expenditures	<u>6,767,899</u>	<u>6,015,352</u>	<u>6,512,824</u>	<u>6,688,960</u>
Revenue over(under) expenditures	475,014	402,440	512,242	544,878
Beginning fund balance	1,953,069	2,340,666	2,743,106	3,255,348
Ending fund balance	<u><u>\$2,428,083</u></u>	<u><u>\$2,743,106</u></u>	<u><u>\$3,255,348</u></u>	<u><u>\$3,800,226</u></u>

2020-2024 Budget Highlights:

-
-
- Projected revenues of \$7M with continued projected increases year over year.

2025-2026 Capital Considerations:

-
- Maintenance Equipment Replacement Package
- Cascade Golf Course Redesign Phase II
- Parking Lot Repair
- On Course Bathroom Replacement

2020-2024 Accomplishments:

-
-
- Finished fiscal year 2023 with another record property revenue total in excess of \$7 million, and 2024 is on pace to match.
- Resurfaced a portion of the parking lot
- Enhancing audio in the clubhouse
- Upgraded several pieces of kitchen equipment
- Replacement of two HVAC units

2025-2026 Goals:

- Meet or exceed our total budgeted revenue projection of \$7M
- Maintain and grow corporate outings and league/membership participation
- Start Phase II of Cascade Course Redesign
- Continue Property Upgrades

Wastewater Utility

Enterprise Fund

Summary:

The Bremerton Wastewater Utility serves a population of approximately 44,640 residents 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 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	17,944,398	18,650,500	19,788,000	19,788,000
Fines & forfeits	19,769	15,000	21,000	21,000
Other revenue	630,479	72,000	244,000	216,000
Debt proceeds	0	0	0	0
Total revenue	18,594,646	18,737,500	20,053,000	20,025,000
Expenditures				
Personnel	3,524,469	4,070,865	4,511,250	4,511,250
Supplies, services & taxes	9,809,059	10,537,046	12,430,816	12,467,130
Capital expenditures	0	0	0	0
Debt service	1,291,913	1,758,025	1,941,395	2,314,207
Transfers	0	3,175,000	1,700,000	1,895,000
Total expenditures	14,625,441	19,540,936	20,583,461	21,187,587
Revenue over(under) expenditures	3,969,204	-803,436	-530,461	-1,162,587
Beginning fund balance	4,708,460	7,960,327	7,156,891	6,626,430
Ending fund balance	\$8,677,664	\$7,156,891	\$6,626,430	\$5,463,843

2020-2024 Highlights:

-
-
- Operate and maintain the east side treatment plant; west side treatment plant and associated pump stations within budget constraints
- Continue improvements at the pump stations and both treatment plants for greater operational efficiency and reliability
- Utilize funding to meet both present and future discharge permit requirements

2025-2026 Capital Considerations:

-
- Continue collaborating with HDR Engineering to stay in compliance with the Nutrient General Permit
- Completion of the Dark Fiber Phase II improvements
- Continue working with Trane, Inc. for upgrades to the east side treatment plant (controls and UV system)
- Coordinate with City of Bremerton’s Engineering Division and Kennedy-Jenks for various plant capital improvements

2020-2024 Accomplishments:

-
-
- Received the Washington Department of Ecology’s “Outstanding Wastewater Treatment Plant Award” for 2023
- Completed the non-potable pump replacement project at the west side wastewater treatment plant
- Met permit compliance for the Nutrient General Permit that was issued at the beginning of 2022
- Completion of the Phase I Dark Fiber project
- Continued program to repaint pump stations to help modernize and improve aesthetics
- Met all NPDES permit requirements

2025-2026 Goals:

- Obtain the Department of Ecology “Outstanding Wastewater Treatment Plant” Award
- Continue working with HDR for ongoing Nutrient General Permit compliance
- Continue to assess and evaluate the condition of current equipment and facilities for future upgrades and replacements
- Complete enhanced security measures for wastewater facilities
- Installation of new generators at OB-6 and MD-1
- Completion of Dark Fiber Phase II project
- Continue program to repaint pump stations to help modernize and improve aesthetics
- Continue aggressive program to remove or paint over graffiti

2018-2019 Budget Highlights:

- •
- Maintain 191 miles of sewer main and over 12,000 accounts.
- • Train new employees in system maintenance and troubleshooting procedures
- • Create new pump station and beach main assessment program to determine collection system health
- • Continue lateral lining program to repair known failing pipes or newly identified failing service lines
- • Replace air valves and/or perform maintenance to ensure correct operation
- • Raise manhole ring and lid assemblies that were/are covered due to paving and replace with locking style ring and lid assemblies
- Bring sinking ring and lid assemblies to grade to eliminate traffic hazards

2018-2019 Capital Considerations:

-
- There are no Capital items budgeted in Utility Operations; see Wastewater Capital Fund.

2019 Accomplishments:

- •
- Completed annual maintenance
- Supported capital improvement design and construction projects
- Continued efforts to implement asset management system to advance proficiency
- Continued recurring maintenance in conformance with standards of the industry
- Completed video inspection of 10% of system
- Continued the grease interceptor, manhole inspection, sewer lateral cleanout installation, and root control programs
- Assist the WWTP with cleaning and inspections of wastewater pump stations
- Air relief assembly quarterly cleaning and testing
- Continued manhole sealing and rehab program
- Maintained excellent safety record
- Manhole inspection program for waterway infiltration and exfiltration
- Maintained low overtime history

2015-2016 Goals:

- • Zero lost time accidents and damage to city property or loss by staff.
- Fully implement recurring maintenance program in accordance with the system maintenance plan and standards of the industry
- Utility / facility energy reduction and increase energy efficiency at all utility buildings and properties
- Expand the Department's Cartograph work management software application to the sanitary sewer system
- Continue recurring maintenance in conformance with standards of the industry
- Video the collection system; 10% annual goal.
- Video the sanitary sewer collection system
- Continue the grease interceptor, manhole inspections, video 20% each year
- Continue lateral cleanout installation, and root control programs
- Continue sewer mains
- Assist the WWTP with cleaning and inspections Goal: Jet 100% each year
- of 39 pump stations
- Continue the grease interceptor, manhole inspection, sewer lateral cleanout installation, and root control programs
- Air relief assembly quarterly cleaning and testing
- Continue manhole sealing and rehab program.
- Continue mapping and entering water distribution system component GPS data into the Department's Geographic Information System and Exfiltration
- Manhole inspection program for waterway infiltration and exfiltration
- Goal by the end of 2015: 25% of all key components entered
- Maintain low overtime history
- Update outdated sections of the Bremerton Municipal code related to the City's administration of its Wastewater Utility
- Complete pipeline video library on shared server

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 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	127,933	7,800,000	1,400,000
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	2,452,899	8,643,856	12,100,604	11,430,093
Debt proceeds	0	0	0	0
Total revenue	2,452,899	8,771,789	19,900,604	12,830,093
Expenditures				
Personnel	4,179	0	0	0
Supplies, services & taxes	631,829	1,250,000	1,575,000	2,200,000
Capital expenditures	1,403,740	12,265,510	17,550,104	10,764,593
Debt service	0	0	0	0
Transfers	60,000	105,000	60,000	60,000
Total expenditures	2,099,748	13,620,510	19,185,104	13,024,593
Revenue over(under) expenditures	353,151	-4,848,721	715,500	-194,500
Beginning fund balance	7,972,379	8,341,943	7,818,776	8,534,276
Ending fund balance	\$8,325,529	\$3,493,222	\$8,534,276	\$8,339,776

2025-2026 Highlights:

-
-
- Cure-In-Place Pipe (CIPP), design and construction.
- Construction for Decommission Beach Sewer in Manette OF4 to EB2.
- Ongoing WWTP Nutrient General Permit compliance.
- Completion of Wastewater Comprehensive Plan Update - 2025
- PSIC Sewer: Continued coordination with Mason County and Port of Bremerton.
- Ongoing design for Tracyton Road Sewer Improvements and construction in 2025.
- Design and procurement for Eastside Treatment Plant UV Upgrades.
- Design for Westside Treatment Plant Upgrades.
- Force Main Corrosion Testing Study.
- Central Bremerton Force Main Replacement (East Reach) – Construction in 2025 (construction is funded by DCIP grant.)
- Oyster Bay Beach Sewer (OB-5 to OB-2) – Begin design in 2025.

2019-2026 Capital Considerations:

-
- The Utility Engineering group will deliver up to three (3) major Wastewater Fund capital design and construction projects.
- Clean Water SRF Loans have been acquired for four capital projects.
- A federal (DCIP) grant has been obtained for the \$7M Central Bremerton Force Main Replacement.

2025-2026 Accomplishments:

-
-
- \$7.2M DCIP Grant secured for the CBFM Project
- Cure-In-Place (CIPP), design and construction.
- Decommission Beach Sewer in Manette OF4 to EB2 design.
- Wastewater Comprehensive Plan Update.
- Puget Sound Industrial Center (PSIC) Sewer: Ongoing coordination.
- Received \$3M legislative award for south PSIC sewer design.
- Started design for Tracyton Beach Road Sewer Improvements.
- Eastside Treatment Plant and Westside Treatment Plant Improvements SRF Loan award and execution.
- Pre-design and loan coordination for Westside Treatment Plant Maintenance Improvements.

2025-2026 Goals:

- Complete Central Bremerton Force Main Repair.
- Cure-In-Place Pipe (CIPP), design and construction in 2025.
- Construction for Decommission Beach Sewer in Manette OF4 to EB2.
- Construction of Tracyton Beach Main Conversion.
- Completion of Wastewater Comprehensive Plan Update - 2025
- PSIC Sewer: Continued coordination with Mason County and Port of Bremerton.
- Design, procurement, and construction of Eastside Treatment Plant UV Upgrades.
- Design, procurement, and construction for Westside Treatment Plant Upgrades.
- Force Main Corrosion Testing Study.
- PSIC/Mason County Sewer Design and Construction.
- Obtain loan and complete design for Oyster Bay Beach Sewer (OB-5 to OB-2).
- Complete installation of dark fiber to facilities

Stormwater Utility

Enterprise Fund

Summary:

The Stormwater Utility serves a population of approximately 44,640 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 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	256,269	40,000	30,000	50,000
Charges for services	5,819,772	6,248,500	6,995,000	6,995,000
Fines & forfeits	9,784	6,000	6,000	7,000
Other revenue	139,232	81,000	115,000	115,000
Debt proceeds	0	0	0	0
Total revenue	6,225,057	6,375,500	7,146,000	7,167,000
Expenditures				
Personnel	1,437,706	1,931,207	2,114,650	2,114,650
Supplies, services & taxes	3,370,457	3,512,253	4,111,772	4,117,841
Capital expenditures	0	0	0	0
Debt service	621,946	768,513	866,025	856,738
Transfers	0	475,000	175,000	725,000
Total expenditures	5,430,109	6,686,973	7,267,447	7,814,229
Revenue over(under) expenditures	794,948	-311,473	-121,447	-647,229
Beginning fund balance	1,198,254	1,668,408	1,461,869	1,340,422
Ending fund balance	\$1,993,204	\$1,356,935	\$1,340,422	\$693,193

2018-2019 Highlights:

-
-
- Comply with Stormwater Permit requirements
- Provide effective and efficient stormwater system maintenance to reduce discharged pollutant loads
- Provide stormwater training support to various City department staff as needed
- Complete maintenance of stormwater treatment systems
- Inspect private stormwater systems to ensure they are being operated and maintained appropriately
- Ensure erosion and sediment control are used for all projects including capital, utility maintenance, and private development
- Work with local agencies on public education and outreach programs
- Continue Rain Garden program to provide citizens support for green runoff control practices
- Continue Source Control inspection program for priority commercial properties
- Continue city-wide stormwater basin planning
- Apply for grants to fund water quality improvement projects

2019 Capital Considerations:

-
- There are no Capital items budgeted in Utility Operations; see Stormwater Capital Fund

2019 Accomplishments:

-
-
- Complied with Stormwater Permit requirements
- Continued working with Kitsap Lake property owners to improve water quality
- Ecology's capacity grant was used to offset Permit implementation cost
- Rain garden program contract developed projects to reduce runoff pollution and flooding
- Completed stormwater system maintenance, replacement, and improvement
- Trained Staff to maintain new stormwater treatment devices/systems
- Pollution Source Control Program completed inspections and worked with property owners.
- Improved stormwater inspection documentation program through Cartegraph
- Supported stormwater GIS data collection
- Completed 5th year of Kitsap Lake algae and aquatic vegetation control. Average water clarity has increased from 6-ft to 18-ft since program began.

2025-2026 Goals:

- Maintain compliance with Stormwater Permit and other regulatory requirements
- Continue to effectively manage surface and stormwater resources
- Continue asset management system development
- Provide pollution prevention guidance and actions to staff and public
- Continue improve public education and outreach
- Complete annual maintenance activities
- Continue to pursue proficiency in maintenance of stormwater treatment devices
- Continue training staff
- Continue to catalogue and track all private stormwater systems and ponds
- Continue public involvement programs and Sinclair Inlet and other cleanup efforts
- Continue engagement with regional stormwater groups and salmon recovery efforts
- Work to reduce staff accident and injury to zero, including zero damage to property

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

Stormwater Capital				
	Actual 2023	Budget 2024	Budget 2025	Budget 2026
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	8,944	1,617,005	3,896,368	3,710,000
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	4,339,264	1,310,000	725,000	1,275,000
Debt proceeds	0	0	0	0
Total revenue	4,348,208	2,927,005	4,621,368	4,985,000
Expenditures				
Personnel	1,932	0	0	0
Supplies, services & taxes	832,414	345,000	450,000	825,000
Capital expenditures	3,465,529	7,230,802	5,807,091	4,873,000
Debt service	0	0	0	0
Transfers	0	100,000	100,000	0
Total expenditures	4,299,875	7,675,802	6,357,091	5,698,000
Revenue over(under) expenditures	48,334	-4,748,797	-1,735,723	-713,000
Beginning fund balance	4,851,680	5,106,102	2,659,386	923,663
Ending fund balance	\$4,900,014	\$357,305	\$923,663	\$210,663

2018-2024 Highlights:

-
-
- On-going minor capital upgrades to the collection system, including ditches and culverts and the annual storm drain replacement/CIPP program.
- Kitsap Lake Algae and aquatic vegetation control.
- Partnership with Suquamish Tribe for Feasibility study and preliminary design of Gorst Creek restoration project.
- E. 9th Street Stormwater Improvements design and construction.
- Cure in place pipe (CIPP) of Storm Lines w/ inspection and cleaning.
- Rain Gardens.

2018-2024 Considerations:

-
- The Stormwater Engineering group will deliver 4 capital design and construction projects.
- There are also three transportation projects that have stormwater scope that is funded by the stormwater fund including Almira SRTS (Phase I and II), Naval Avenue Road Diet, & 6th Street Phase III.
- Continue looking for opportunities to secure grant funding to deliver stormwater quality improvement projects.

2024-2026 Accomplishments:

-
-
- Pine Road Basin Outfall replacement completed.
- Applied for and received a PROTECT grant through the WDFW Brian Abbot Fish Barrier Removal Board for \$2.3M to replace the Parish Creek culvert in Belfair Valley Road.
- Received funding from Ecology of \$1.8M to construct the Francis Street Outfall Improvements project.

2025-2026 Goals:

Complete design, and permitting for:

- Francis Street Stormwater Outfall Improvements.
- E. 9th Street Stormwater Improvements.
- Parish Creek Culvert Replacement
- Jacobsen Stormwater Outfall Repair

Complete construction for:

- Francis Street Stormwater Outfall Improvements.
- E. 9th Street Stormwater Improvements.
- Parish Creek Culvert Replacement

Continue annual Kitsap Lake Algae and aquatic vegetation control and pollutant source tracing.

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 2023	Budget 2024	Budget 2025	Budget 2026
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	82,844	0	6,000	6,000
Debt proceeds	0	0	0	0
Total revenue	82,844	0	6,000	6,000
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	0	0	0	0
Total expenditures	0	0	0	0
Revenue over(under) expenditures	82,844	0	6,000	6,000
Beginning fund balance	1,712,238	1,795,082	1,795,082	1,801,082
Ending fund balance	\$1,795,082	\$1,795,082	\$1,801,082	\$1,807,082



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.

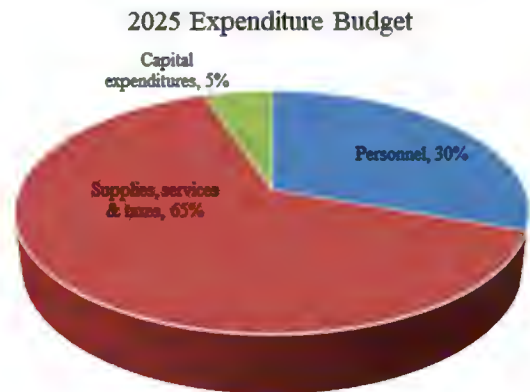
Equipment Rental Reserve—Equipment Reserve

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.

Expenditures by Fund	Change			
	Act 2023 to Budg 2024		Budget 2025 to 2026	
Risk Management	\$ 60,049	1%	\$ 297,060	7%
Employment Security	\$ (7,302)	-15%	\$ -	0%
Accumulated Leave Liability	\$ 89,221	19%	\$ -	0%
ER&R Maintenance	\$ 339,343	15%	\$ (6,912)	0%
ER&R Reserves	\$ 4,497,605	196%	\$ 627,000	117%
Information Technology	\$ 28,816	1%	\$ 45,876	1%



Internal Service Funds Overview

Internal Service Funds				
	Actual 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	13.20	13.20	13.20	13.20
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	30,000	0	203,571	0
Charges for services	4,553,672	4,852,928	5,236,187	5,117,685
Fines & forfeits	0	0	0	0
Other revenue	4,857,786	6,577,366	6,256,412	6,234,966
Debt Proceeds	0	0	0	0
Total revenue	9,441,458	11,430,294	11,696,170	11,352,651
Expenditures				
Personnel	2,932,302	3,172,709	3,310,000	3,308,500
Supplies, services & taxes	6,542,142	6,945,084	7,048,761	7,396,285
Capital expenditures	2,246,127	6,756,370	562,000	1,179,000
Debt service	0	0	0	0
Transfers	145,860	0	0	0
Total expenditures	11,866,431	16,874,163	10,920,761	11,883,785
Fund totals - Expenditures only				
Risk Management	4,079,589	4,139,638	4,360,779	4,657,839
Employment Security	47,302	40,000	45,000	45,000
Accumulated Leave Liability	470,779	560,000	630,000	630,000
ER&R Maintenance	2,329,304	2,668,647	2,267,439	2,260,527
ER&R Reserves	2,295,261	6,792,866	537,934	1,164,934
Information Technology	2,644,196	2,673,012	3,079,609	3,125,485
Total Internal Service Funds	11,866,431	16,874,163	10,920,761	11,883,785
Revenue over(under) expenditure	-2,424,973	-5,443,869	775,409	-531,134
Beginning fund balance	10,586,679	8,823,535	8,049,027	8,824,435
Ending fund balance	\$8,161,706	\$3,379,667	\$8,824,436	\$8,293,301

Fund Balances:

Actuals for 2023 do not include adjustments from Annual Report, fund balances are estimates

Budget 2024 ending fund balance reflects best estimates as of year end budget adjustment

Budget 2025 & 2026 beginning balances reflect estimates in preparation of the biennial budget & do not include 2024 year end adjustments

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 2023	Budget 2024	Budget 2025	Budget 2026
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	2,606,384	3,864,844	4,380,781	4,380,781
Debt Proceeds	0	0	0	0
Total revenue	2,606,384	3,864,844	4,380,781	4,380,781
Expenditures				
Personnel	833,137.50	625,000.00	625,000.00	625,000.00
Supplies, services & taxes	3,246,451.24	3,514,638.00	3,735,779.00	4,032,839.00
Capital expenditures	-	-	-	-
Debt service	-	-	-	-
Transfers	-	-	-	-
Total expenditures	4,079,588.74	4,139,638.00	4,360,779.00	4,657,839.00
Revenue over(under) expenditure	-1,473,205	-274,794	20,002	-277,058
Beginning fund balance	1,736,654	553,071	278,277	298,279
Ending fund balance	\$263,449	\$278,277	\$298,279	\$21,221

2025-2026 Budget Highlights:

- Identify 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, cyber, crime, workers’ compensation, and surety insurance and self-insurance programs.
- Investigate, evaluate, and work with WCIA to resolve claims presented against the City.
- Assure compliance with State’s industrial insurance laws by providing mandatory workers’ compensation benefits in a cost-effective way.
- Secure recovery from others for damage to City property.

2025-2026 Capital Considerations:

- The Risk Management Fund does not have capital funds budgeted for 2025.

2024 Accomplishments:

- Continued membership with WCIA insurance pool for the City’s liability, property, cyber, crime, and pollution insurance. Obtained renewal rates for workers’ compensation insurance.
- Through September 16, 2024, resolved 24 liability claims (2 self-insured and 22 through WCIA).
- Through September 16, 2024, recovered \$65,009.03 from third parties responsible for City property damage.
- Provided oversight to the City’s Safety and Health Committee.
- Updated City’s Accident Prevention Program and finalized new Section XIV titled “Wildfire Smoke”.
- Completed the WCIA annual audit on Personnel with no mandatory requirements or follow-up.
- Implemented process to send unpaid property damage claims to collections.

2025-2026 Goals:

- Work closely with WCIA on insurance and risk management issues and comply with delegate requirements.
- Maintain lower workers’ compensation rates than those that would be charged by the State Fund.
- Provide risk management training and advice to City employees.
- Continue updating City’s Accident Prevention Policy and other City policies.

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 2023	Budget 2024	Budget 2025	Budget 2026
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	48,529	41,000	41,000	42,500
Debt Proceeds	0	0	0	0
Total revenue	48,529	41,000	41,000	42,500
Expenditures				
Personnel	47,302	40,000	45,000	45,000
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	47,302	40,000	45,000	45,000
Revenue over(under) expenditure	1,226	1,000	-4,000	-2,500
Beginning fund balance	307,717	308,944	309,944	305,944
Ending fund balance	\$308,944	\$309,944	\$305,944	\$303,444

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 2023	Budget 2024	Budget 2025	Budget 2026
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	515,586	382,000	380,000	390,000
Debt Proceeds	0	0	0	0
Total revenue	515,586	382,000	380,000	390,000
Expenditures				
Personnel	470,779	560,000	630,000	630,000
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	470,779	560,000	630,000	630,000
Revenue over(under) expenditure	44,808	-178,000	-250,000	-240,000
Beginning fund balance	948,903	993,711	875,711	625,711
Ending fund balance	\$993,711	\$815,711	\$625,711	\$385,711

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 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	4.20	4.20	4.20	4.20
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	2,393,253	2,697,107	2,387,000	2,266,000
Fines & forfeits	0	0	0	0
Other revenue	2,820	1,950	3,500	3,500
Debt Proceeds	0	0	0	0
Total revenue	2,396,073	2,699,057	2,390,500	2,269,500
Expenditures				
Personnel	561,046	686,097	652,300	652,300
Supplies, services & taxes	1,768,258	1,947,550	1,585,139	1,588,227
Capital expenditures	0	35,000	30,000	20,000
Debt service	0	0	0	0
Transfers	0	0	0	0
Total expenditures	2,329,304	2,668,647	2,267,439	2,260,527
Revenue over(under) expenditure	66,769	30,410	123,061	8,973
Beginning fund balance	-49,756	38,734	69,144	192,205
Ending fund balance	\$17,014	\$69,144	\$192,205	\$201,178

2025-2026 Budget Highlights:

- Addition of 1 FTE, Lead Automotive Technician.
- Repair and service training for Mechanic technician to the Rosenbauer Fire Truck Academy.
- Continue Asset Works tracking software program and expanded capabilities for vehicle service and maintenance.

2025-2026 Capital Considerations:

- Replacement of above ground fuel tank at Fire Station #3.
- Purchase new electronic scan tool that supports newer vehicles including EV vehicles.

2024 Accomplishments:

- Completion of over 1500 work orders with an estimated 80% shop productivity rating
- Replaced 3 transmissions on 2 fire engines and 1 sewer vactor.
- Install new shop air compressor and weather/sound enclosure.
- Install new above ground fuel tank at Fire Station #2.
- Safely maintained full/uninterrupted service support to all City Departments.
- Crane/aerial lift certification completed.
- Completed fleet utilization survey.

2025-2026 Goals:

- Zero lost time accidents, City property damage or loss by staff.
- Work towards increasing our proactive maintenance program and move away from reactive maintenance in order to provide safe and reliable vehicles to all City Departments.
- Continue City Council goal of EV, hybrid, and fuel-efficient vehicles within the City's fleet.
- Continue to investigate grant opportunities to expand the EV fleet and related charging infrastructures
- Utilize fleet utilization survey to help with fleet creep, surplus/disposal of vehicles and equipment.
- Utilize Ford inhouse warranty program.
- Develop a Fleet loaner program for use by all departments.
- Continue education and training opportunities for Automotive Technicians for current and future equipment and vehicles within the Fleet.
- Complete City contracts for fuels, oils, fluids and other petroleum products.

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 2023	Budget 2024	Budget 2025	Budget 2026
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	1,634,703	2,252,272	1,413,831	1,380,885
Debt Proceeds	0	0	0	0
Total revenue	1,634,703	2,252,272	1,413,831	1,380,885
Expenditures				
Personnel	0	0	0	0
Supplies, services & taxes	49,134	71,496	5,934	5,934
Capital expenditures	2,246,127	6,721,370	532,000	1,159,000
Debt service	0	0	0	0
Transfers & Other	0	0	0	0
Total expenditures	2,295,261	6,792,866	537,934	1,164,934
Revenue over(under) expenditure	-660,558	-4,540,594	875,897	215,951
Beginning fund balance	6,342,020	6,048,178	6,116,944	6,992,841
Ending fund balance	\$5,681,462	\$1,507,584	\$6,992,841	\$7,208,792

2025-2026 Budget Highlights:

- Purchase, upfit, and ready for service all new vehicles and equipment for all City Departments and Divisions.
- Continue efforts to utilize EV's and Hybrid vehicles when possible.

2025-2026 Capital Considerations:

- Procure (12) twelve replacement vehicles, (2) two replacement pieces of equipment and (1) one new equipment addition to the City's Fleet, as budget approved and per replacement criteria.

2024 Accomplishments:

- Received and put 54 vehicles into service, which includes 7 EV Ford Lightnings and 19 Police patrol cars.

2025-2026 Goals:

- Surplus disposal of underutilized vehicles and equipment per City Policies and Procedures.
- Submit for approval and order all new equipment as soon as possible.

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 2023	Budget 2024	Budget 2025	Budget 2026
FTE positions	9.00	9.00	9.00	9.00
Revenue				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	30,000	0	203,571	0
Charges for services	2,160,418	2,155,821	2,849,187	2,851,685
Fines & forfeits	0	0	0	0
Other revenue	49,765	35,300	37,300	37,300
Debt Proceeds	0	0	0	0
Total revenue	2,240,183	2,191,121	3,090,058	2,888,985
Expenditures				
Personnel	1,020,038	1,261,612	1,357,700	1,356,200
Supplies, services & taxes	1,478,299	1,411,400	1,721,909	1,769,285
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	145,860	0	0	0
Total expenditures	2,644,196	2,673,012	3,079,609	3,125,485
Revenue over(under) expenditure	-404,013	-481,891	10,449	-236,500
Beginning fund balance	1,301,141	880,897	399,006	409,455
Ending fund balance	\$897,129	\$399,006	\$409,455	\$172,955

2025 Budget Highlights:

- CYBERSECURITY Monitoring Systems and remote response.
- PC Replacement of ZOOM PCs purchased in 2020 have increased replacement costs.
- Further fiber expansion throughout the city.

2025-2026 Capital Considerations:

- There are no planned capital projects planned for 2025 and 2026.

2024 Accomplishments:

- FIREWALL installation using grant funds, to further protect Water and Wastewater SCADA Operations.
- CYBERSECURITY Assessment was completed using grant funds. Giving a beginning of increased network and file security.
- CYBERSECURITY Program implementation based on results of assessment.
- Implementation of Remote system monitoring and response services.

2025-2026 Goals:

- Replacement of retired network infrastructure switches and cabling between COB buildings and Sites.
- Phone system upgrade to replace outdated Hybrid system utilizing existing software (TEAMS or ZOOM).
- Continued implementation of CYBERSECURITY Program policies and procedures.

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 2025-2026 biennial 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 2025 through 2030 in order to keep them in the forefront as targets for grants, ballot measures, and other continued funding efforts. Projects identified to occur in 2025-2026 however were required to have a designated revenue source and are integrated into the City's biennial budget.

The 2025 – 2030 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. 3328 adopted on July 15, 2020. 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.

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 2024 as the start of the scheduled biennial 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 2025 – 2030 Capital Improvement Plan

The 2025 – 2030 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 2025	Budget 2026	2027	Estimated 2028	Estimated 2029	2030
Governmental Funds						
General Fund						
General Facilities	\$ 417,000	\$ 50,000	\$ 515,000	\$ 85,000	\$ 55,000	\$ -
Parking System	72,000	118,000	40,000	25,000	10,000	-
Conference Center	218,000	93,000	71,000	50,000	38,000	40,000
Police Special Projects	-	-	-	-	-	-
BKAT	55,000	-	34,000	-	35,000	-
1% for Arts	-	-	-	-	-	-
Debt Service Funds	431,750	431,750	407,000	405,000	407,000	407,000
Park Facilities Construction	2,139,770	100,000	1,395,000	1,205,000	4,990,000	4,390,000
Transportation Projects	9,721,002	9,911,100	14,406,000	19,732,000	1,895,000	1,895,000
Total Governmental Funds	\$ 13,054,522	\$ 10,703,850	\$ 16,868,000	\$ 21,502,000	\$ 7,430,000	\$ 6,732,000
Enterprise Funds						
Water Capital Utility	\$ 5,895,000	\$ 8,908,559	\$ 3,655,000	\$ 5,121,087	\$ 6,245,000	\$ 5,635,000
Wastewater Capital Utility	19,125,104	12,964,593	8,950,000	6,745,000	5,250,000	3,600,000
Stormwater Capital Utility	6,257,091	5,698,000	4,675,000	1,865,000	6,135,000	2,925,000
Total Enterprise Funds	\$ 31,277,195	\$ 27,571,152	\$ 17,280,000	\$ 13,731,087	\$ 17,630,000	\$ 12,160,000
Internal Service Funds						
Equipment Rental & Reserve	\$ 504,934	\$ 1,164,934	\$ 1,725,659	\$ 1,381,336	\$ 1,673,504	\$ 1,644,751
Total Internal Service Fund:	\$ 504,934	\$ 1,164,934	\$ 1,725,659	\$ 1,381,336	\$ 1,673,504	\$ 1,644,751
Total All Funds	\$ 44,836,651	\$ 39,439,936	\$ 35,873,659	\$ 36,614,423	\$ 26,733,504	\$ 20,536,751

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

	Budget	Budget	Estimated			
	2025	2026	2027	2028	2029	2030
General Fund						
General Facilities						
Building Improvements	\$ 417,000	\$ 50,000	\$ 515,000	\$ 85,000	\$ 55,000	\$ -
	\$ 417,000	\$ 50,000	\$ 515,000	\$ 85,000	\$ 55,000	\$ -
Parking System Fund						
Improvements	\$ 72,000	\$ 118,000	\$ 40,000	\$ 25,000	\$ 10,000	\$ -
Conference Center						
Building Improvements	\$ 218,000	\$ 93,000	\$ 71,000	\$ 50,000	\$ 38,000	\$ 40,000
Police Special Projects Fund						
Vehicles and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Access Television						
BKAT Production Equipment Upgrades	\$ 55,000	\$ -	\$ 34,000	\$ -	\$ 35,000	\$ -
One Percent for Arts						
Public Art Work	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Payments						
Government Center LTGO Fund	\$ 331,000	\$ 331,000	\$ 332,000	\$ 330,000	\$ 332,000	\$ 332,000
2019 Refunding LTGO	100,750	100,750	75,000	75,000	75,000	75,000
	\$ 431,750	\$ 431,750	\$ 407,000	\$ 405,000	\$ 407,000	\$ 407,000
Park Facilities Construction Fund						
Blueberry Park Pathway Renovation	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Combined Comm/Senior Center Feasibility Study (Replacement)	-	-	-	250,000	-	-
Evergreen Rotary Park ADA Beach Access, Sidewalk and Parking	-	-	-	-	650,000	-
Forest Ridge Park Master Plan and Renovation	-	-	65,000	-	1,000,000	550,000
Glenn Jarstad Aquatic Center Bldg Assessment & Roof Repair	299,730	-	750,000	0	-	-
Haddon Park Master Plan and Renovation	1,000,000	-	-	-	-	-
Harborside Park Fountain Basin Lining	-	-	125,000	-	-	-
Ivy Green Cemetery Project (Pending grant award)	20,040	-	-	-	-	-
Kitsap Lake Park and Boat Launch Renovation	750,000	-	-	-	-	-
Kiwanis Park Playground Replacement	-	-	-	-	-	-
Lions Park Boat Launch & Dock Design (Incl. Coal Dock Removal)	-	-	-	275,000	-	-
Lions Park Boat Launch & Dock Renovation (Construction)	-	-	-	-	800,000	1,000,000
Lions Park Drainage Improvements (Incl. BB Court & Shelter Pad)	-	-	-	240,000	-	-
Lions Park Field Lighting Renovation	-	-	-	300,000	-	-
Memorial Plaza Fountain Lining	-	-	125,000	-	-	-
N.A.D. Park Master Plan and Renovation	-	-	-	-	100,000	1,500,000
Off-Leash Dog Park (Location TBD)	-	-	-	-	-	-
Park Maintenance Facility	-	-	-	-	-	-
Pendergast Regional Park Turfed Fields and Restroom	-	-	150,000	-	2,300,000	1,200,000
Urban Forest Management Plan	20,000	50,000	50,000	50,000	50,000	50,000
Other Park & Facility Capital Improvements	50,000	50,000	80,000	90,000	90,000	90,000
	\$ 2,139,770	\$ 100,000	\$ 1,395,000	\$ 1,205,000	\$ 4,990,000	\$ 4,390,000

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

	Budget	Budget	Estimated			
	2025	2026	2027	2028	2029	2030
Transportation Projects Fund						
6th Street Active Transportation Improvements	\$ -	\$ 2,450,000	\$ -	\$ -	\$ -	\$ -
Belfair Valley Road Subgrade Repair & Overlay	50,000	50,000	50,000	50,000	50,000	50,000
City Safety Improvement	160,000	160,000	160,000	160,000	160,000	160,000
City Street Lighting	35,000	35,000	35,000	35,000	35,000	35,000
Naval Avenue Road Diet	2,075,000	749,600	-	-	-	-
Bridge Inspections	-	36,000	-	-	-	-
Phinney Bay Retaining Wall and Guardrail Project	50,000	-	-	-	-	-
Sidewalk Program	500,000	500,000	500,000	500,000	500,000	500,000
Signage and Pavement Marking Maintenance	300,000	300,000	300,000	300,000	300,000	300,000
Signal System Upgrades	100,000	100,000	100,000	100,000	100,000	100,000
Sinclair / Union Intersection Improvements	-	-	250,000	1,000,000	-	-
SR 303 Adaptive Signals (Sheridan to Riddell)	360,000	1,560,000	-	-	-	-
SR 303 Warren Ave Bridge Pedestrian Improvements	904,020	1,674,000	12,000,000	12,000,000	-	-
Streets Preservation and Maintenance Program	1,090,000	750,000	750,000	750,000	750,000	750,000
Streetlight Lighting Deficiency Evaluation	40,000	-	-	-	-	-
Systemic Pedestrian Treatments Bundle - Rectangular Rapid Flashing Bea	258,232	-	-	-	-	-
View Ridge Elementary (Almira SRTS) Phase 1	3,738,750	732,500	-	-	-	-
View Ridge Elementary (Almira SRTS) Phase 2	-	814,000	261,000	4,837,000	-	-
Wycoff Wall Painting	60,000	-	-	-	-	-
	\$ 9,721,002	\$ 9,911,100	\$ 14,406,000	\$ 19,732,000	\$ 1,895,000	\$ 1,895,000
Water Capital						
Watermains	\$ 2,190,000	\$ 2,065,000	\$ 2,065,000	\$ 3,166,087	\$ 1,990,000	\$ 1,840,000
Wells, Pump Stations and Source	2,500,000	5,473,559	1,335,000	800,000	1,150,000	2,500,000
Reservoirs and Dams	160,000	725,000	90,000	1,070,000	3,010,000	1,225,000
Buildings, Roads, Bridges and Land	1,045,000	645,000	165,000	85,000	95,000	70,000
	\$ 5,895,000	\$ 8,908,559	\$ 3,655,000	\$ 5,121,087	\$ 6,245,000	\$ 5,635,000
Wastewater Capital						
Mains	\$ 16,680,104	\$ 2,980,000	\$ 4,600,000	\$ 3,500,000	\$ 1,800,000	\$ 2,900,000
Buildings and Land	-	200,000	300,000	190,000	-	-
Pump Stations and Treatment	2,445,000	9,784,593	4,050,000	3,055,000	3,450,000	700,000
	\$ 19,125,104	\$ 12,964,593	\$ 8,950,000	\$ 6,745,000	\$ 5,250,000	\$ 3,600,000
Stormwater Capital						
Stormdrains, Culverts, Bridges and Ditches	\$ 6,257,091	\$ 5,698,000	\$ 4,675,000	\$ 1,865,000	\$ 6,135,000	\$ 2,925,000
	\$ 6,257,091	\$ 5,698,000	\$ 4,675,000	\$ 1,865,000	\$ 6,135,000	\$ 2,925,000
ER&R Reserves						
City Vehicles and Equipment	\$ 504,934	\$ 1,164,934	\$ 1,725,659	\$ 1,381,336	\$ 1,673,504	\$ 1,644,751
	\$ 44,836,651	\$ 39,439,936	\$ 35,873,659	\$ 36,614,423	\$ 26,733,504	\$ 20,536,751



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.

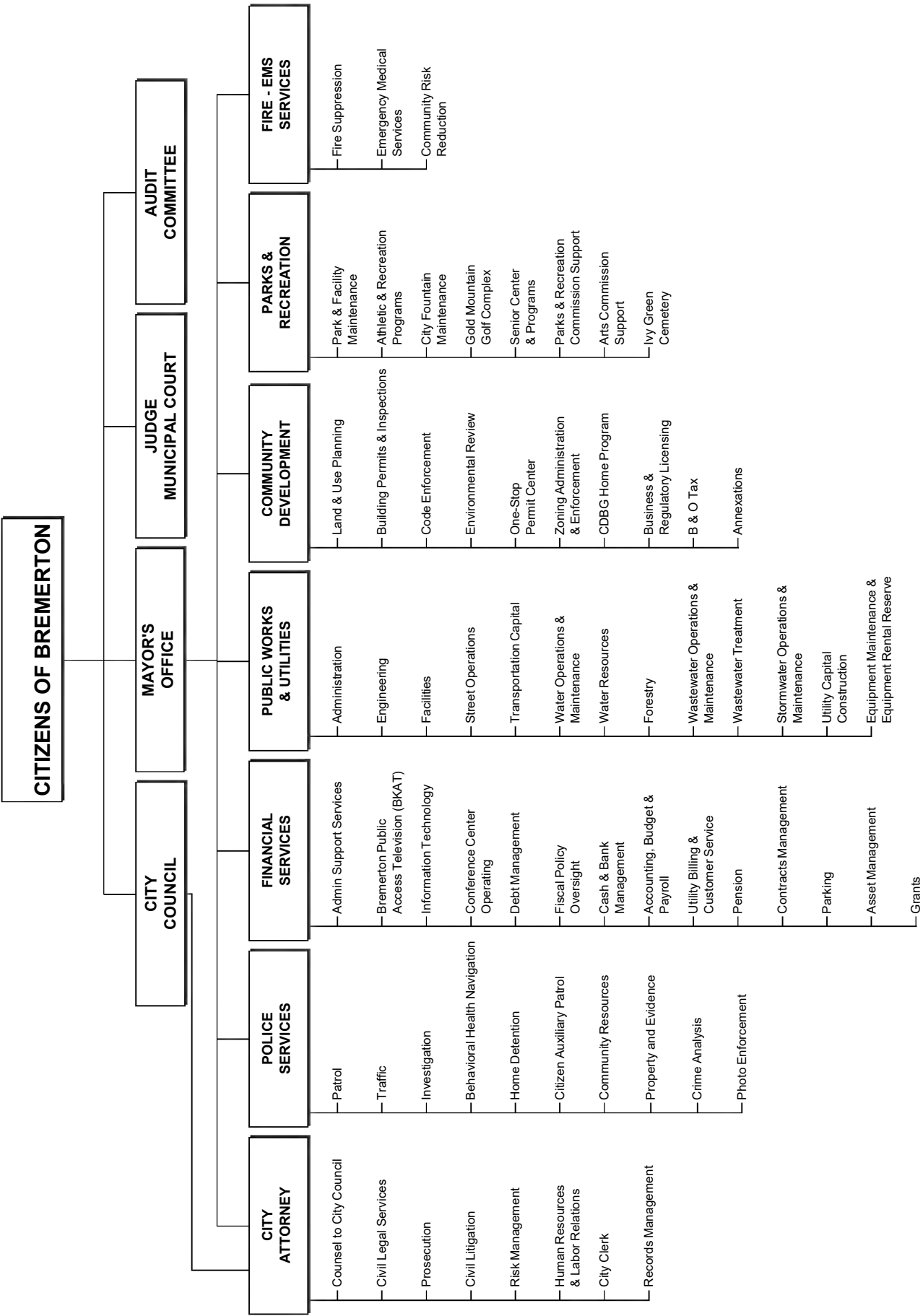
Policy -

- 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.

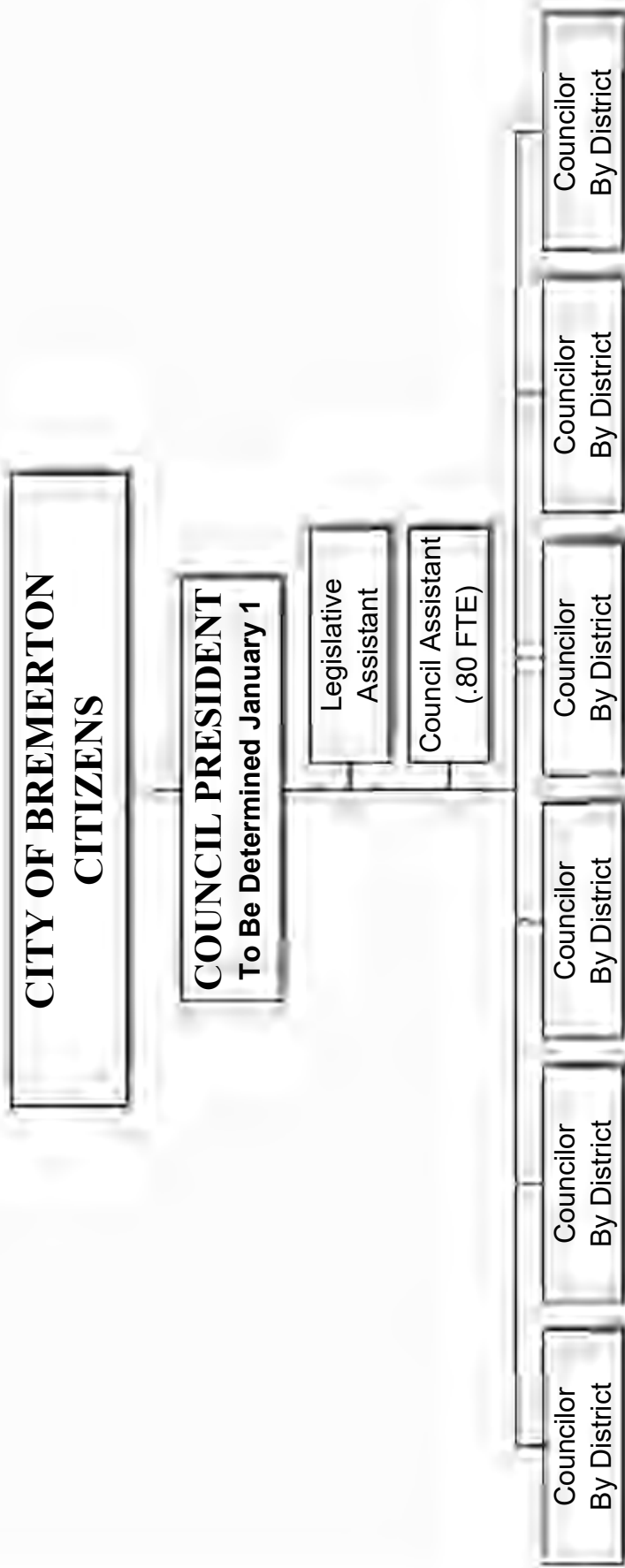
- The City will maintain adequate internal controls to safeguard public assets. The Director of Financial Services will work cooperatively with the City's Internal Auditor and the Audit Committee to identify and address material deficiencies in internal controls.

- 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.

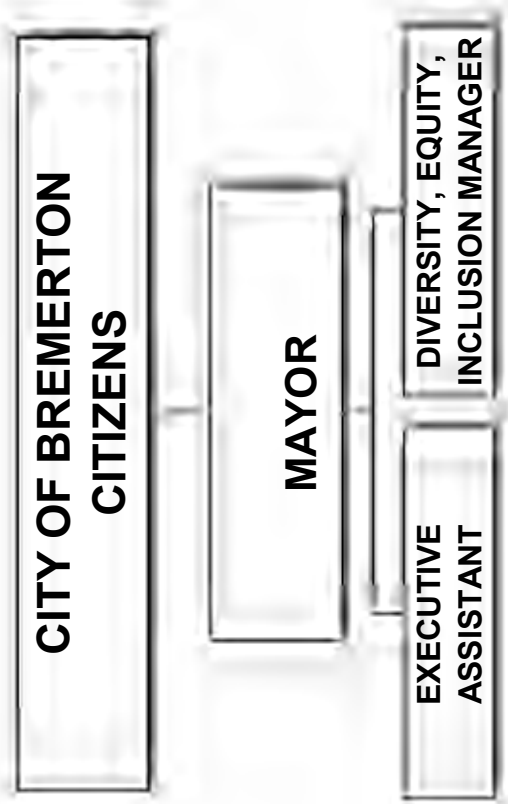
Financial Goals & Policies



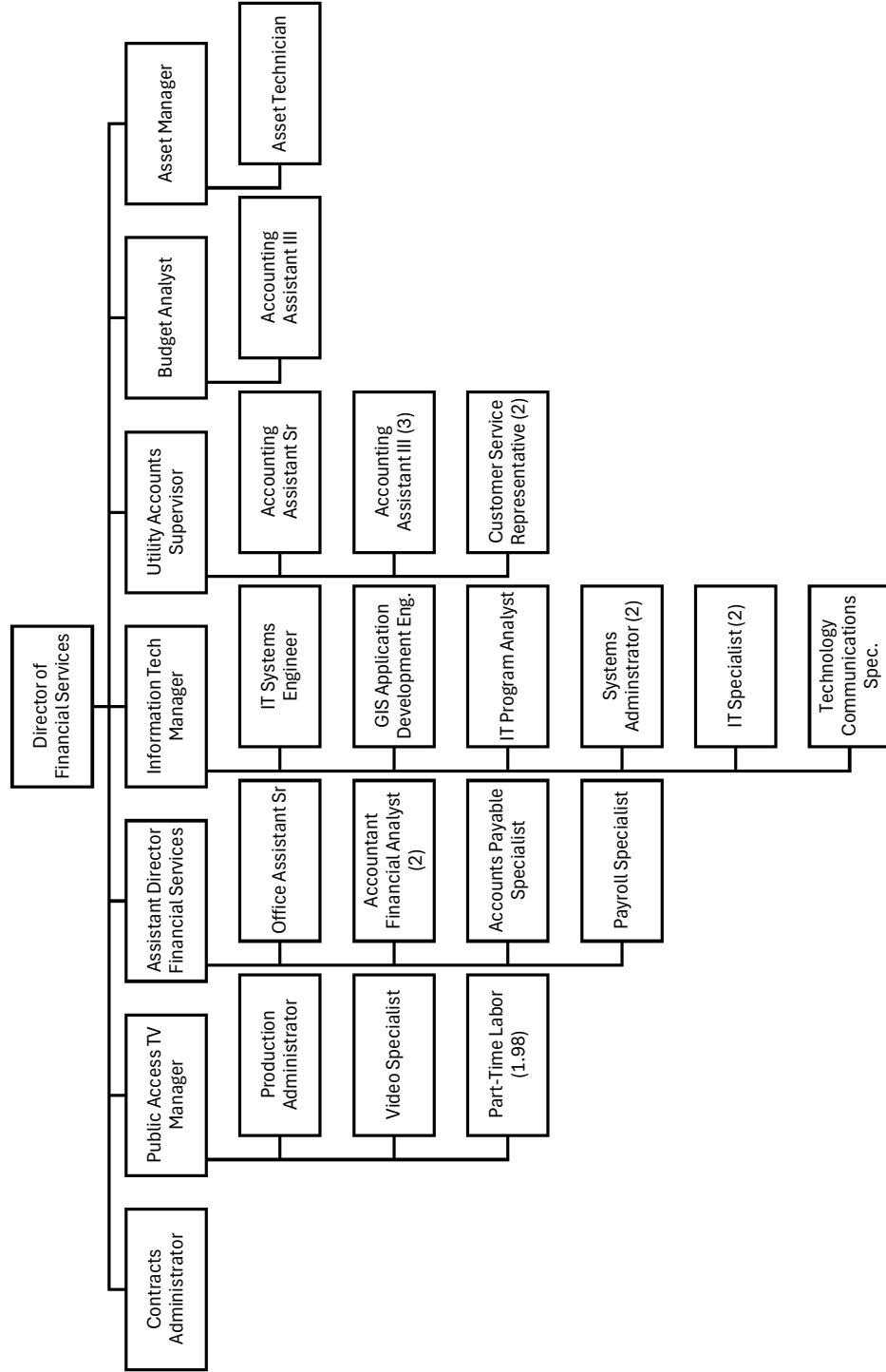
CITY COUNCIL



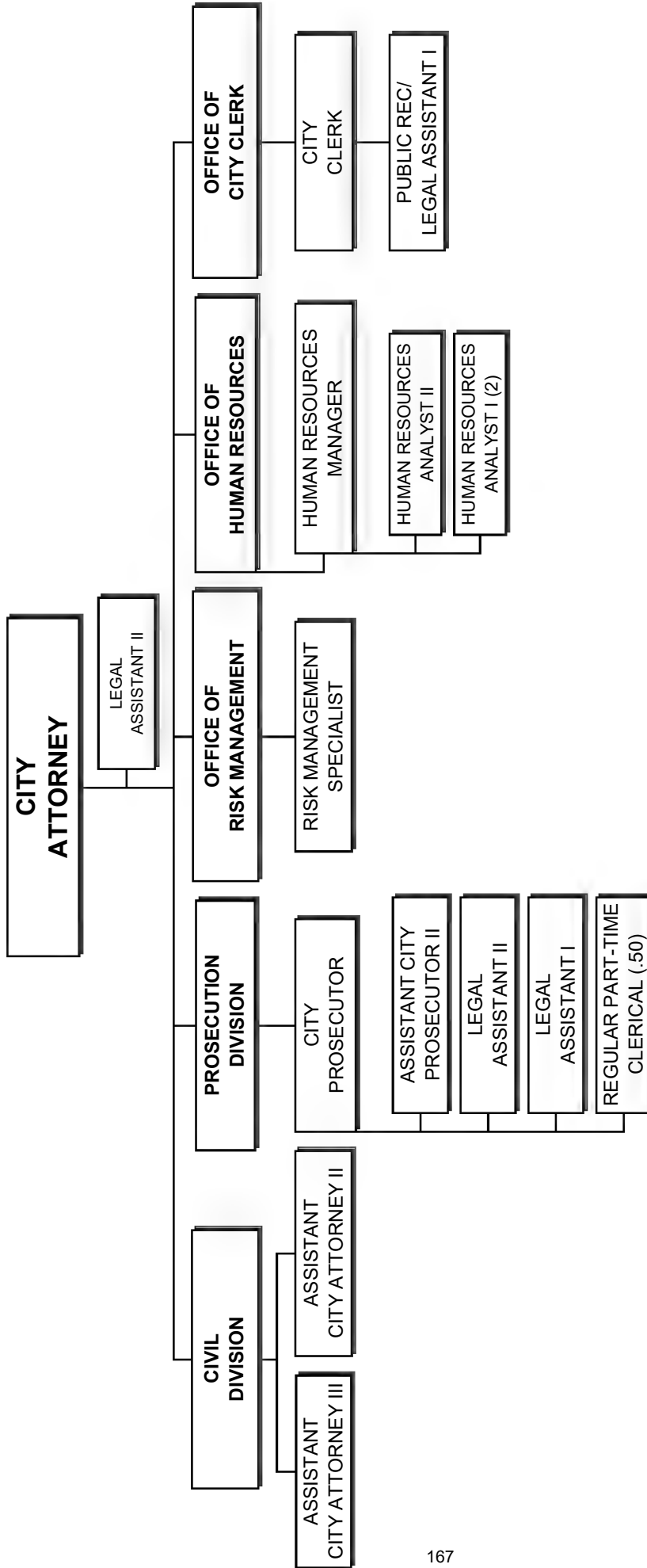
EXECUTIVE DEPARTMENT



DEPARTMENT OF FINANCIAL SERVICES



CITY ATTORNEY'S OFFICE



DEPARTMENT OF COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT DIRECTOR

DCD PROJECT ASSISTANT

CDBG

TAX & LICENSE

BUILDING & CODE ENFORCEMENT

CURRENT & LONG-RANGE PLANNING, SPEC PROJECTS

CDBG ADMINISTRATOR

TAX & LICENSING SPEC. SENIOR

BUILDING OFFICIAL

PLANNING MANAGER

TAX & LICENSING SPECIALIST

BUILDING INSPECTOR/
PLANS EXAMINER II (2)

CODE ENFORCEMENT OFFICER

SENIOR PLANNER (2)

BUILDING INSPECTOR
/PLANS EXAMINER I

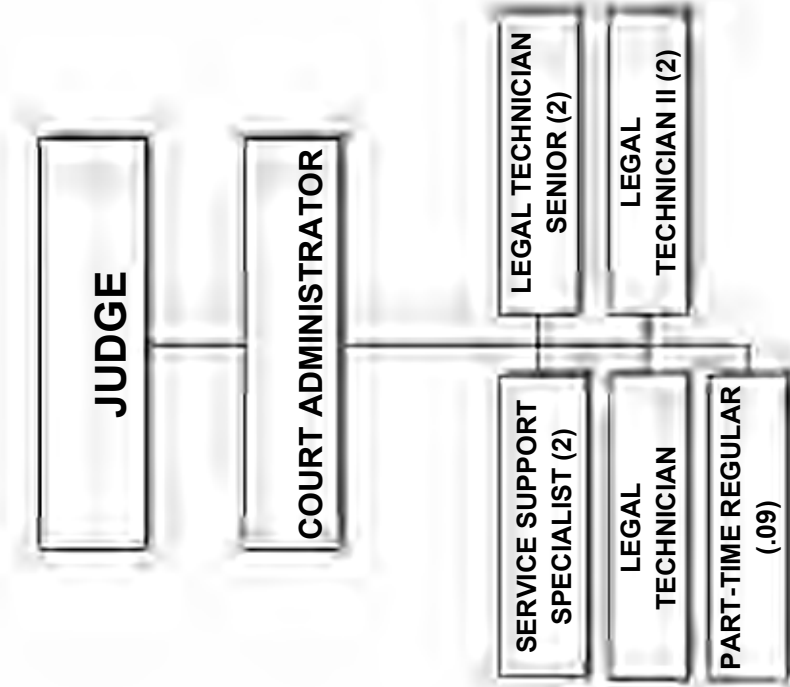
CODE ENFORCEMENT SPECIALIST

PLANNER II

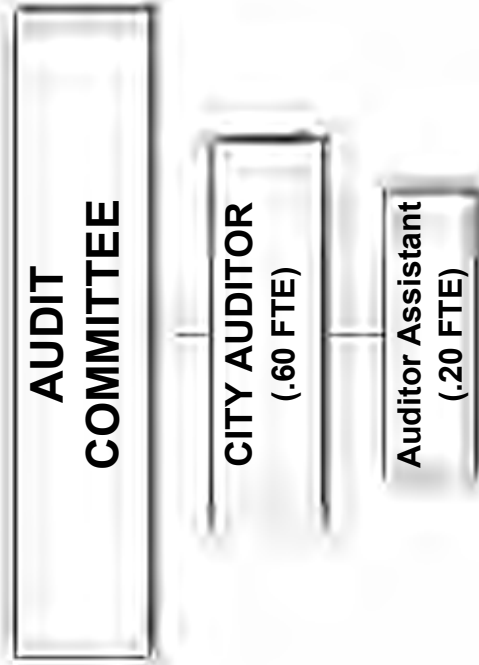
PERMIT SPECIALIST (2)

PLANNER I

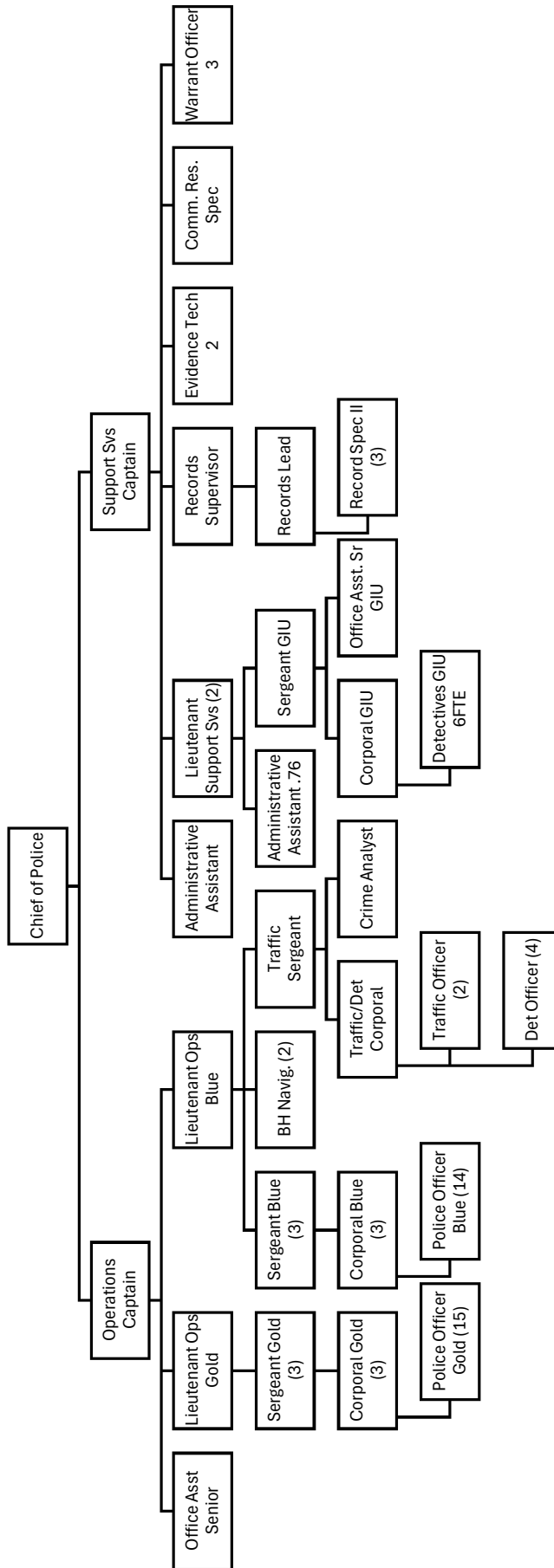
MUNICIPAL COURT



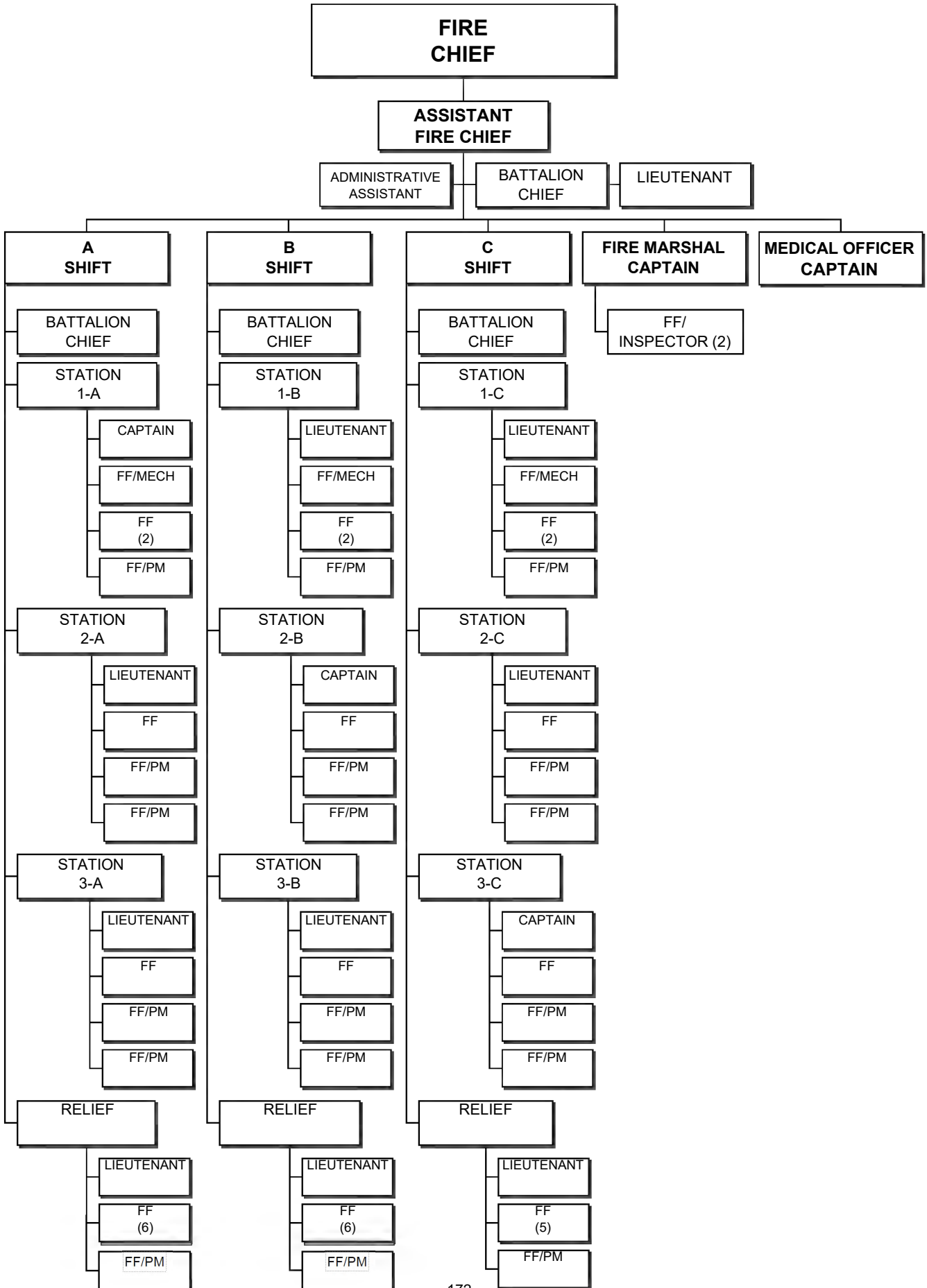
CITY AUDITOR DEPARTMENT



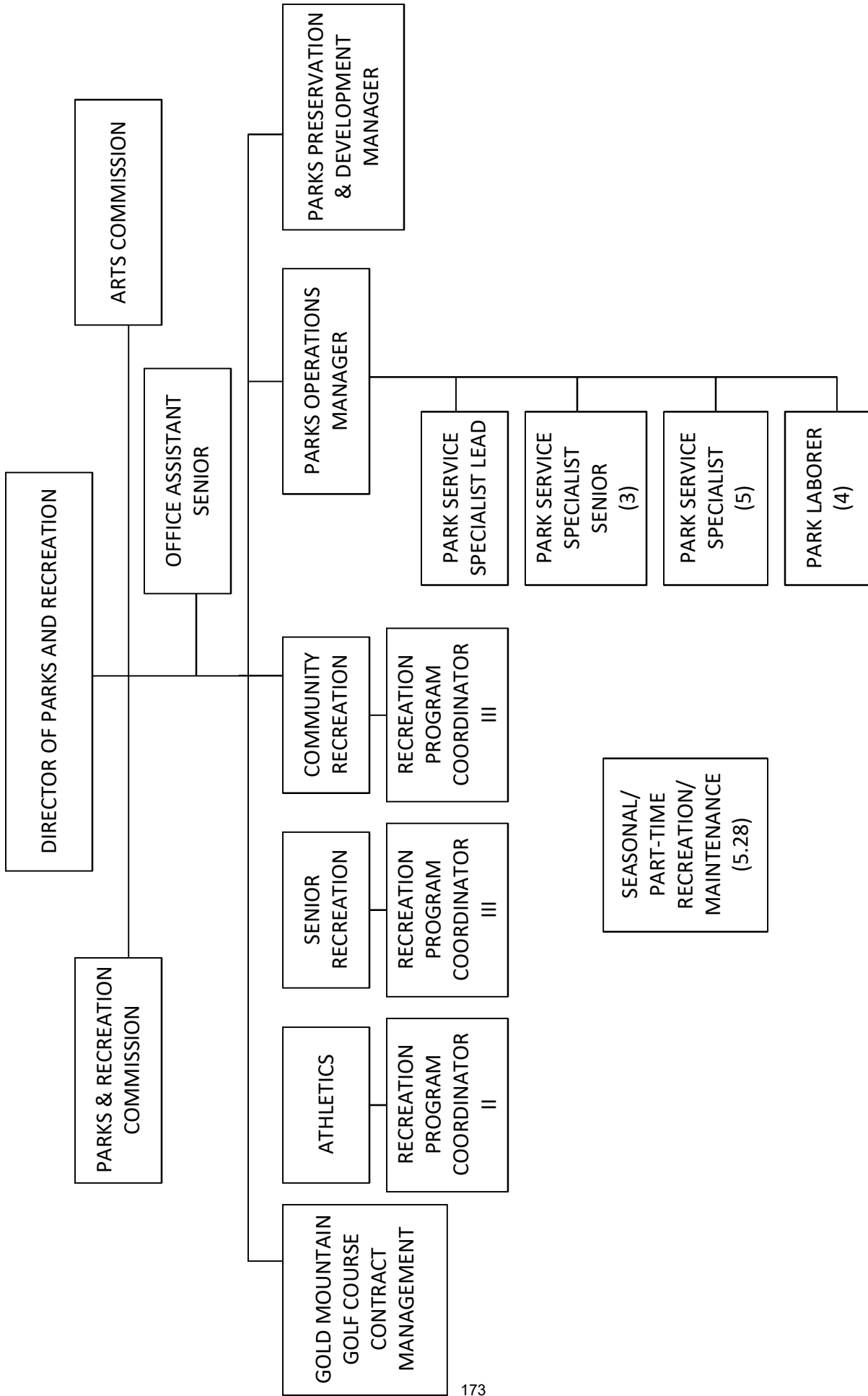
BREMERTON POLICE DEPARTMENT



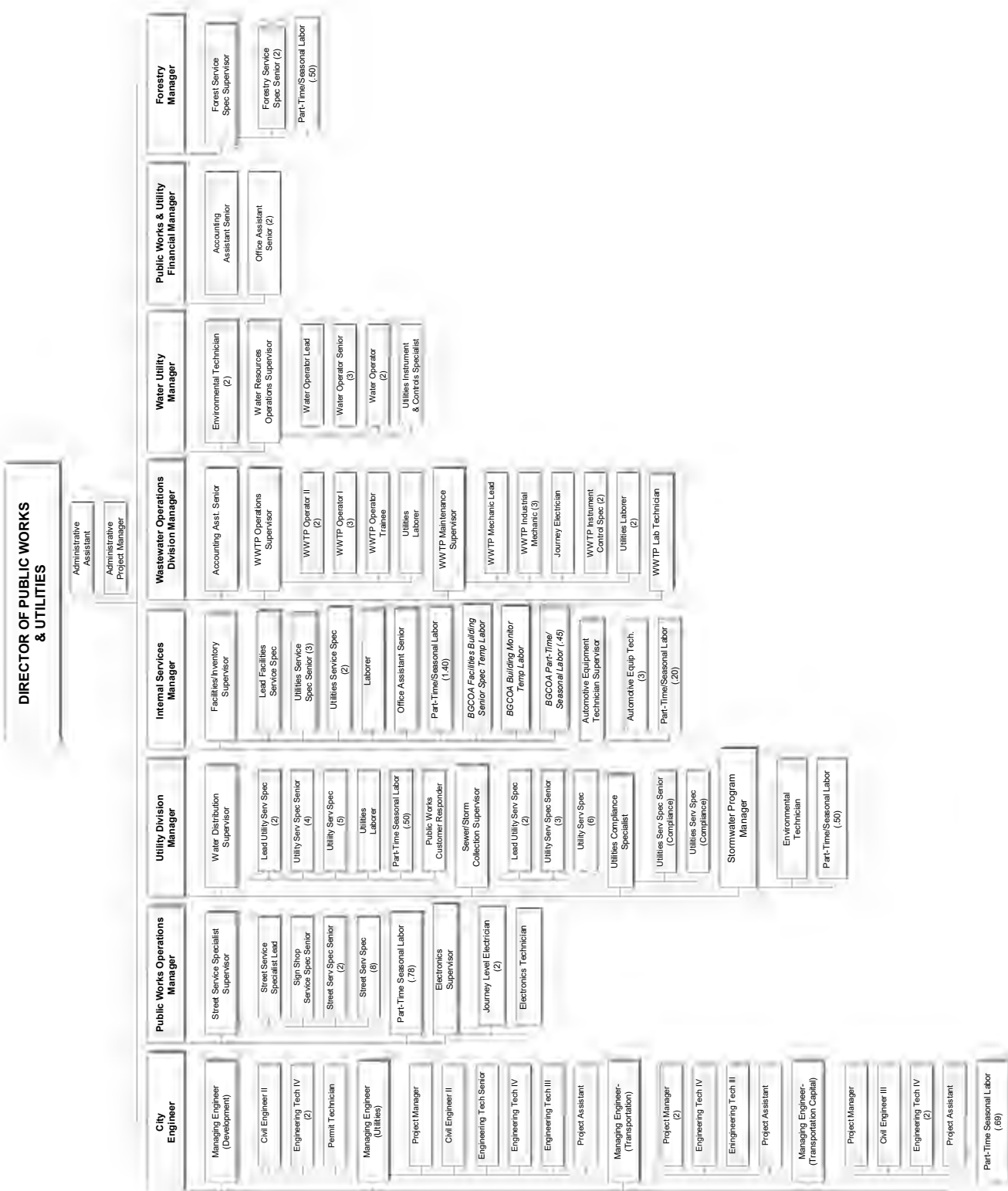
FIRE DEPARTMENT



PARKS AND RECREATION DEPARTMENT



DEPARTMENT OF PUBLIC WORKS & UTILITIES



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

	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities									
Net investment in capital assets	\$ 80,093,194	\$ 83,690,399	\$ 82,209,827	\$ 82,392,861	\$ 92,668,578	\$ 90,725,735	\$ 89,793,827	\$ 93,347,249	\$ 94,198,875
Restricted	4,104,980	3,767,053	8,629,268	7,876,417	5,168,496	6,595,111	6,442,935	17,757,280	25,979,472
Unrestricted	9,704,988	9,237,898	3,997,964	7,725,636	10,461,715	(11,238,387)	(4,624,541)	(15,764,432)	(16,015,489)
Total governmental activities net position	\$ 93,903,162	\$ 96,695,350	\$ 94,837,059	\$ 97,994,914	\$ 108,298,789	\$ 86,082,459	\$ 91,612,221	\$ 95,340,097	\$ 104,162,858
Business-type activities									
Net investment in capital assets	\$ 145,318,353	\$ 147,992,658	\$ 147,071,444	\$ 151,010,043	\$ 151,096,269	\$ 157,667,887	\$ 165,615,921	\$ 168,988,209	\$ 174,906,968
Restricted	1,778,954	7,648,222	2,201,230	9,750,551	4,415,105	2,013,883	2,130,920	1,608,710	2,641,502
Unrestricted	21,386,988	14,110,023	19,858,485	12,406,380	22,542,260	28,222,526	27,840,687	33,822,778	38,297,117
Total business-type activities net position	\$ 168,484,295	\$ 169,750,903	\$ 169,131,159	\$ 173,166,974	\$ 178,053,634	\$ 187,904,296	\$ 195,587,528	\$ 204,419,697	\$ 215,845,587
Primary government									
Net investment in capital assets	\$ 225,411,547	\$ 231,683,057	\$ 229,281,271	\$ 233,402,904	\$ 243,764,847	\$ 248,393,622	\$ 255,409,748	\$ 262,335,458	\$ 269,105,843
Restricted	5,883,934	11,415,275	10,830,498	17,626,968	9,583,601	8,608,994	8,573,855	19,365,990	28,620,974
Unrestricted	31,091,976	23,347,921	23,856,449	20,132,016	33,003,975	16,984,139	23,216,146	18,058,346	22,281,628
Total primary government net position	\$ 262,387,457	\$ 266,446,253	\$ 263,968,218	\$ 271,161,888	\$ 286,352,423	\$ 273,986,755	\$ 287,199,749	\$ 299,759,794	\$ 320,008,445

Total Net Position

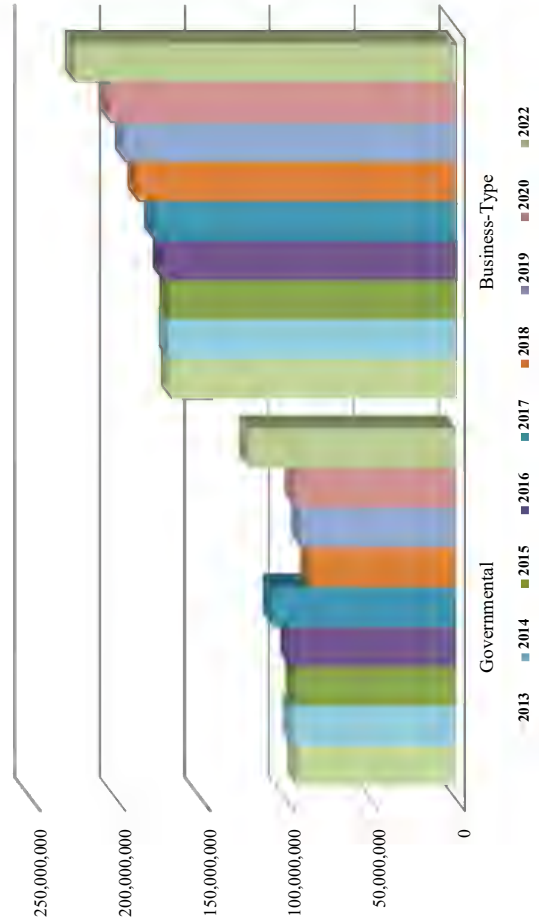


Table 2

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Program Revenues										
Governmental activities:										
Program revenues										
Charges for services	\$ 7,554,419	\$ 7,375,242	\$ 8,149,740	\$ 8,567,603	\$ 9,658,198	\$ 12,243,017	\$ 12,283,079	\$ 9,739,285	\$ 10,722,678	\$ 11,723,632
Operating grants and contributions	756,478	686,422	821,207	564,000	546,661	724,939	3,248,605	3,078,058	1,679,629	1,586,965
Capital grants and contributions	3,752,058	3,072,619	3,342,402	1,819,614	8,861,763	3,348,533	1,119,760	4,451,736	2,986,959	3,937,462
General revenues										
Property taxes	8,511,679	8,688,122	8,971,576	9,618,496	9,746,766	10,044,803	10,154,188	11,291,970	11,610,272	12,063,147
Sales taxes	7,678,855	8,129,965	8,662,583	8,950,661	9,626,108	10,098,968	10,742,691	11,208,583	12,675,943	13,556,596
Business taxes	2,665,107	2,733,787	2,878,276	4,018,179	3,788,009	4,005,726	4,266,679	3,791,284	4,146,853	4,260,245
Utility taxes	4,415,712	4,332,386	9,695,992	9,773,769	10,337,783	10,358,465	10,630,789	10,867,450	10,971,785	11,832,710
Other taxes	3,147,164	4,045,311	4,045,245	4,209,946	3,969,957	4,054,630	3,719,323	3,779,283	5,750,710	5,233,328
Other general revenues	(720,663)	692,314	484,086	192,569	454,653	717,528	666,686	509,074	191,242	1,309,042
Total governmental program revenues	\$ 37,760,809	\$ 39,756,168	\$ 47,051,107	\$ 47,714,837	\$ 56,989,898	\$ 55,596,609	\$ 56,831,800	\$ 58,716,723	\$ 60,736,071	\$ 65,503,127
Business-type activities:										
Charges for services:										
Operating grants and contributions	29,197,326	31,020,945	34,561,549	34,191,517	35,986,319	37,760,459	38,857,424	39,725,935	42,378,182	46,036,594
Capital grants and contributions	392,179	-	11,005	24,951	-	-	19,457	-	-	-
General revenues	3,877,546	1,386,750	2,132,266	1,975,830	3,691,094	3,278,279	3,286,923	5,385,270	6,250,334	4,606,300
Sales taxes	30,041	28,022	47,570	75,552	87,043	77,053	109,529	64,604	87,559	-
Business taxes	4,598	3,915	14,020	17,948	8,316	8,056	15,041	8,539	12,189	-
Other general revenues	474,662	531,817	644,409	153,087	(108,993)	831,174	1,761,228	849,030	52,357	614,018
Total business-type activities program revenues	\$ 33,976,352	\$ 32,971,449	\$ 37,410,819	\$ 36,438,885	\$ 39,663,779	\$ 41,955,021	\$ 44,049,602	\$ 46,033,378	\$ 48,780,621	\$ 51,256,912
Total primary government program revenues	\$ 71,737,161	\$ 72,727,617	\$ 84,461,926	\$ 84,153,722	\$ 96,653,677	\$ 97,551,630	\$ 100,881,402	\$ 104,750,101	\$ 109,516,692	\$ 116,760,039
Expenses										
Governmental activities:										
General government	\$ 2,335,832	\$ 3,353,284	\$ 3,898,120	\$ 4,205,961	\$ 4,368,302	\$ 4,627,444	\$ 4,854,589	\$ 5,669,626	\$ 4,705,926	\$ 5,561,427
Public safety	23,177,212	23,337,415	24,347,998	25,840,494	26,645,815	23,379,480	27,173,950	32,258,836	30,231,514	22,795,298
Utilities and environment	219,560	220,176	-	-	-	-	-	-	-	-
Transportation	4,206,821	4,459,164	5,801,997	5,515,358	6,014,666	6,865,230	8,336,420	8,034,195	8,041,066	8,708,011
Economic environment	1,865,434	1,813,732	1,889,697	1,905,763	2,142,745	2,037,587	2,701,913	3,068,643	2,669,710	2,316,950
Cultural and recreation	6,061,443	5,991,865	6,127,784	5,967,564	6,210,732	6,577,861	7,240,365	5,149,007	5,472,608	7,214,203
Interest on long-term debt	1,172,255	1,221,700	1,214,965	1,097,787	1,211,659	1,168,037	979,440	808,540	792,486	704,295
Total governmental activities expenses	\$ 39,038,557	\$ 40,397,336	\$ 43,280,561	\$ 44,532,927	\$ 46,593,919	\$ 44,655,639	\$ 51,286,677	\$ 54,988,847	\$ 51,913,310	\$ 47,300,184
Business-type activities:										
Water	8,923,134	9,276,527	10,222,657	13,163,870	13,690,176	13,596,316	12,800,708	13,582,194	12,721,200	14,825,864
Wastewater	9,943,879	9,945,606	10,128,629	12,725,757	13,653,478	14,661,810	15,493,107	15,312,247	15,672,702	16,840,784
Golf course	2,271,036	4,008,939	3,827,264	3,972,630	3,417,408	4,364,422	3,639,459	4,195,005	4,097,731	5,674,064
Other proprietary funds	2,281,994	2,151,899	1,823,388	2,564,868	4,016,057	2,930,825	4,296,600	4,111,763	5,275,483	4,825,694
Total business-type activities expenses	\$ 23,420,043	\$ 25,382,971	\$ 26,001,938	\$ 32,427,125	\$ 34,777,119	\$ 35,553,373	\$ 36,229,874	\$ 37,201,209	\$ 37,767,116	\$ 42,166,406
Total primary government expenses	\$ 62,458,600	\$ 65,780,307	\$ 69,282,499	\$ 76,960,052	\$ 81,371,038	\$ 80,209,012	\$ 87,516,551	\$ 92,190,056	\$ 89,680,426	\$ 89,466,590

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

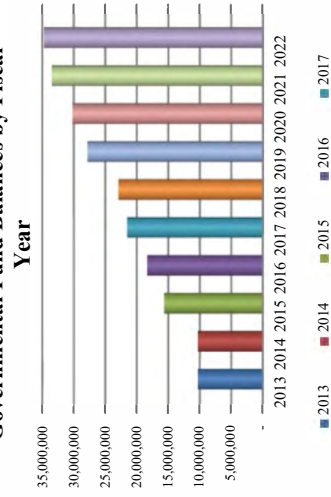
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Change in Net Position										
Governmental activities:										
Excess of revenues over expenses	\$ (1,277,748)	\$ (641,168)	\$ 3,770,546	\$ 3,181,910	\$ 10,395,979	\$ 10,940,970	\$ 5,545,123	\$ 3,727,876	\$ 8,822,761	\$ 18,202,943
Transfers	4,462,373	5,492,002	6,416,953	(24,055)	-	-	-	-	-	-
Governmental activities change in net position	3,184,625	4,850,834	10,187,499	3,157,855	10,395,979	10,940,970	5,545,123	3,727,876	8,822,761	18,202,943
Business-type activities:										
Excess of revenues over expenses	10,556,309	7,588,478	11,408,881	4,011,760	4,886,660	6,401,648	7,819,728	8,832,169	11,013,505	9,090,506
Transfers	(4,462,373)	(5,492,002)	(6,416,953)	24,055	-	-	-	-	-	-
Business-type activities change in net position	6,093,936	2,096,476	4,991,928	4,035,815	4,886,660	6,401,648	7,819,728	8,832,169	11,013,505	9,090,506
Governmental Activities Net Position:										
Net position - beginning	83,488,937	91,292,107	93,903,162	94,837,059	97,994,914	109,377,800	86,067,098	91,612,221	95,340,097	104,162,858
Prior period adjustment/special items	-	(244,420)	(100,372)	-	986,907	-	-	-	-	-
Net position - ending	86,673,562	95,898,521	103,990,289	97,994,914	109,377,800	120,318,770	91,612,221	95,340,097	104,162,858	122,365,801
Business-type activities net position										
Net position - beginning	156,856,948	165,531,263	168,484,295	169,131,159	173,166,974	178,053,634	187,790,800	195,587,528	204,419,697	215,845,587
*Prior period adjustment/special items	(209,083)	(148,347)	714,050	-	-	(30,787,297)	(23,000)	-	412,385	-
Net position - ending	162,741,801	167,479,392	174,190,273	173,166,974	178,053,634	153,667,985	195,587,528	204,419,697	215,845,587	224,936,093
Total Primary Government Net Position	\$ 249,415,363	\$ 263,377,913	\$ 278,180,562	\$ 271,161,888	\$ 287,431,434	\$ 273,986,755	\$ 287,199,749	\$ 299,759,794	\$ 320,008,445	\$ 347,301,894

* Fiscal Year 2018 Cumulative Effect of Change in Accounting Principle due to GASB 75.

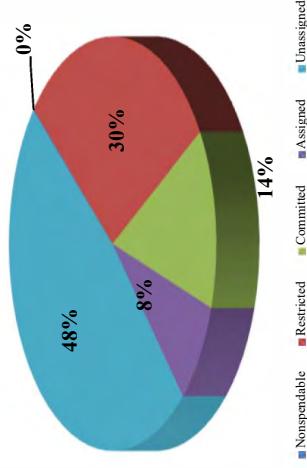
Fund Balance of Governmental Funds
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General fund										
Nonspendable	\$ 24,801	\$ 20,060	\$ 18,827	\$ 23,407	\$ 18,957	\$ 30,279	\$ 36,109	\$ 23,258	\$ 31,000	\$ 38,095
Restricted	50,179	50,179	76,836	59,868	173,169	117,097	144,061	109,922	130,197	163,571
Committed	-	-	729,705	939,373	1,024,537	1,298,268	1,360,441	1,518,452	1,647,980	1,791,802
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	4,794,308	4,725,880	4,658,608	6,942,454	9,102,269	10,886,312	14,113,464	14,809,581	16,369,698	16,659,019
Total General Fund	\$ 4,869,288	\$ 4,796,119	\$ 5,483,976	\$ 7,965,102	\$ 10,318,932	\$ 12,331,956	\$ 15,654,075	\$ 16,461,213	\$ 18,178,875	\$ 18,652,487
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	3,040,543	2,923,689	7,813,051	7,121,639	6,536,627	6,378,014	6,198,874	6,581,151	8,583,560	10,161,084
Committed	357,663	652,253	674,653	566,466	785,236	1,269,567	1,382,691	1,980,850	3,152,896	3,084,255
Assigned	2,051,610	1,927,149	1,674,781	2,700,402	3,125,414	2,748,639	3,815,568	3,848,655	3,575,267	2,825,521
Unassigned	-	-	-	-	-	-	13,701	44,221	-	-
Total All Other Governmental Funds	\$ 5,449,816	\$ 5,503,091	\$ 10,162,485	\$ 10,388,507	\$ 10,447,277	\$ 10,396,220	\$ 11,410,834	\$ 12,454,877	\$ 15,311,723	\$ 16,070,860

Governmental Fund Balances by Fiscal Year



2022 Governmental Fund Balances



Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	\$ 24,893,527	\$ 25,964,771	\$ 32,486,301	\$ 34,904,810	\$ 36,450,093	\$ 38,800,480	\$ 39,038,975	\$ 40,302,641	\$ 44,428,864	\$ 46,060,084
License and permits	1,264,323	1,306,759	1,439,387	1,499,846	1,470,392	1,677,810	1,930,527	1,747,244	2,103,152	1,802,194
Intergovernmental	5,597,461	6,010,619	4,982,307	4,476,429	9,216,305	6,347,630	6,557,740	9,516,830	7,137,799	9,196,911
Charges for services	3,345,061	3,079,275	3,507,757	3,113,149	6,889,927	3,980,621	4,148,378	2,347,359	3,131,382	3,220,472
Fines and forfeits	1,252,160	1,260,469	1,377,204	1,475,329	1,571,777	1,682,679	1,858,767	1,369,909	1,491,329	1,445,657
Miscellaneous	1,737,857	2,030,651	2,129,699	1,702,113	2,178,425	2,272,045	2,628,118	1,956,498	2,415,717	1,958,443
Total revenues	38,090,389	39,652,544	45,922,655	47,171,676	57,776,919	54,761,265	56,162,505	57,240,481	60,708,243	63,683,761
Expenditures										
General government	4,833,662	4,713,790	5,204,949	5,384,977	7,638,665	6,333,353	6,518,514	7,600,603	7,217,403	7,502,300
Public safety	21,473,549	22,513,669	23,534,874	23,363,734	23,430,397	24,799,370	25,873,308	26,771,107	29,136,683	31,478,926
Utilities and environment	28,166	23,165	28,694	28,401	24,450	31,103	38,387	63,606	79,333	82,200
Transportation	3,242,692	4,236,661	4,382,943	3,807,174	5,763,284	4,690,768	5,889,868	5,638,905	5,972,633	6,550,024
Economic environment	1,616,533	1,647,643	1,799,656	1,832,929	2,330,587	2,343,463	2,728,510	2,750,438	2,569,813	2,438,740
Mental/physical health	271,038	274,877	275,421	154,084	126,279	82,030	84,683	92,068	162,621	159,988
Cultural and recreation	4,226,772	4,480,333	4,552,498	4,458,543	4,544,247	5,078,832	5,149,531	3,964,087	4,271,625	5,033,155
Debt service										
Principle	10,025,000	1,260,000	1,255,000	1,685,000	1,715,000	1,770,000	1,820,000	1,955,000	2,057,906	2,181,473
Interest and other debt issue costs	1,174,562	1,192,256	1,222,366	1,259,364	1,228,139	1,185,478	1,095,261	810,345	704,313	724,844
Capital	4,781,135	6,028,569	4,879,056	2,598,779	9,262,740	6,172,520	2,230,973	5,794,955	3,895,226	6,437,656
Total expenditures	51,673,109	46,370,963	47,135,457	44,572,985	56,063,788	52,486,917	51,429,035	55,441,114	56,067,556	62,589,306
Excess of revenues over (under) expenditures	(13,582,720)	(6,718,419)	(1,212,802)	2,598,691	1,713,131	2,274,348	4,733,470	1,799,368	4,640,687	1,094,455
Other Financing Sources (Uses)										
Proceeds of long-term debt	8,590,000	-	4,160,000	-	-	-	6,640,000	-	-	-
Premiums on bonds sold	401,073	-	399,823	-	-	-	(6,584,044)	-	-	-
Payments to refunded escrow agent	-	-	-	-	-	-	-	39,778	-	65,767
Capital asset donation and disposal	137,498	199,550	67,728	123,770	1,186,254	186,152	-	244,718	8,821	31,344
Insurance recoveries	285	8,817	10,620	8,741	13,218	8,877	35,022	-	-	-
Leases (as Lessee)	-	-	-	-	-	-	-	-	-	42,043
Transfers in	6,932,744	8,098,633	4,746,365	1,885,584	2,568,366	4,109,782	3,718,406	3,754,123	5,719,083	3,344,934
Transfers out	(1,440,742)	(1,681,679)	(2,840,790)	(1,909,639)	(3,068,366)	(4,617,196)	(4,206,120)	(3,986,805)	(5,794,084)	(3,345,794)
Total other financing sources and uses	14,620,858	6,625,321	6,543,746	108,456	699,472	(312,385)	(396,736)	51,814	(66,180)	138,294

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Other Change in Fund Balance										
Net change in fund balances	1,038,138	(93,098)	5,330,944	2,707,147	2,412,603	1,961,963	4,336,734	1,851,182	4,574,507	1,232,749
Fund balances-beginning	9,280,966	10,319,104	10,299,210	15,646,461	18,353,609	20,766,212	22,728,175	27,064,909	28,916,091	33,490,598
Prior Period Adjustments	-	73,204	16,307	-	-	-	-	-	-	-
Fund balances-ending	\$ 10,319,104	\$ 10,299,210	\$ 15,646,461	\$ 18,353,608	\$ 20,766,212	\$ 22,728,175	\$ 27,064,909	\$ 28,916,091	\$ 33,490,598	\$ 34,723,347
noncapital expenditures	23.88%	6.08%	5.86%	7.01%	6.29%	6.38%	5.93%	5.57%	5.29%	5.18%

Changes in Fund Balance by Fiscal Year

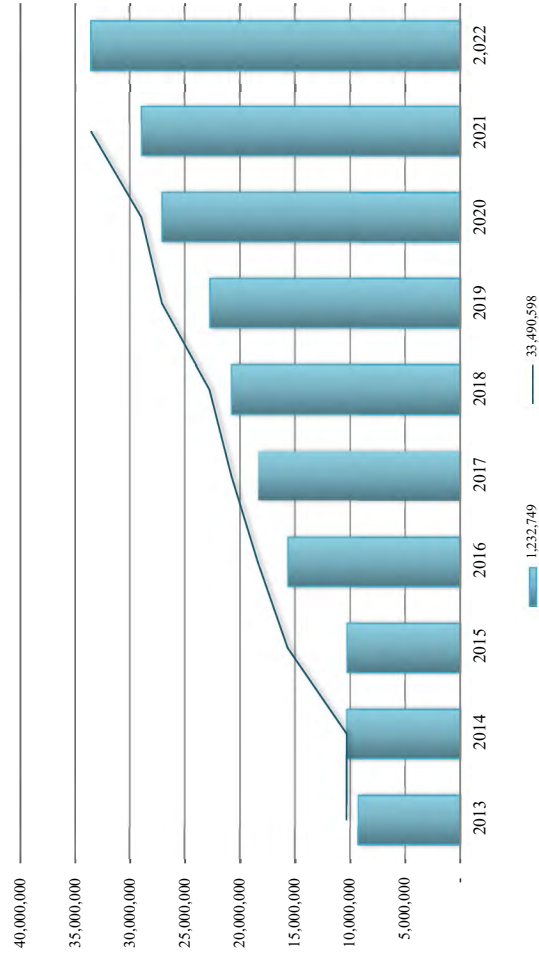


Table 5

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 Value	Total Levy Rate per \$1,000
2013	2,250,204,824	144,576,776	2,394,781,600	92.1%	3.61
2014	2,143,730,007	149,270,722	2,293,000,729	91.0%	3.85
2015	2,206,109,042	148,433,705	2,354,542,747	94.1%	3.83
2016	2,358,328,229	145,081,330	2,503,409,559	88.9%	3.89
2017	2,596,377,541	140,227,596	2,736,605,137	89.2%	3.57
2018	2,926,744,313	146,755,271	3,073,499,584	89.1%	3.27
2019	3,443,857,735	159,545,958	3,603,403,693	90.4%	2.83
2020	3,830,919,299	171,312,826	4,001,032,935	90.8%	2.83
2021	4,223,782,599	186,702,690	4,410,485,289	94.2%	2.64
2022	4,850,423,449	184,154,316	5,034,577,765	94.2%	2.41

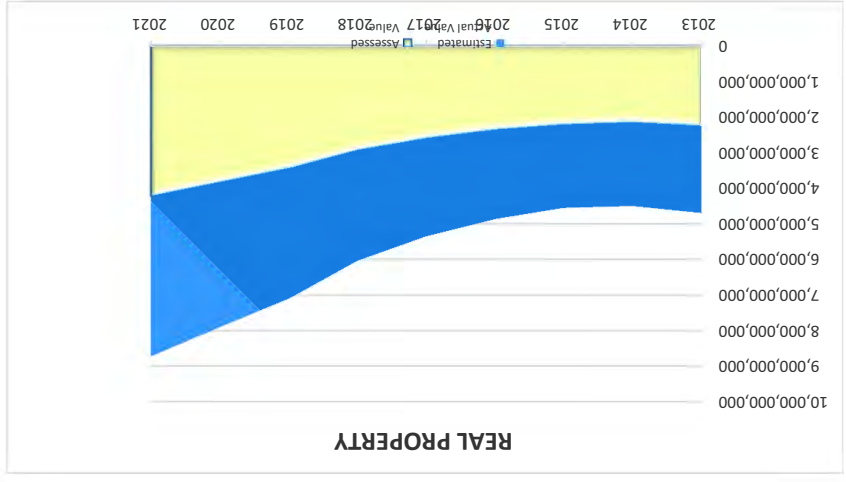
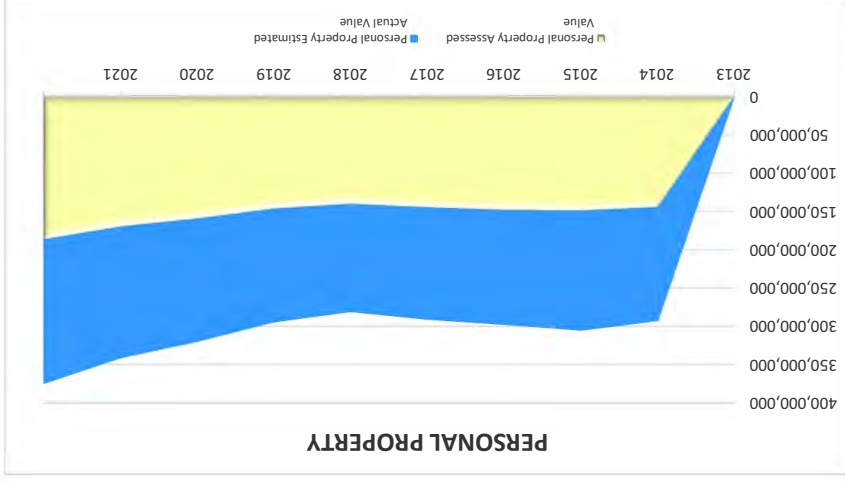


Table 6

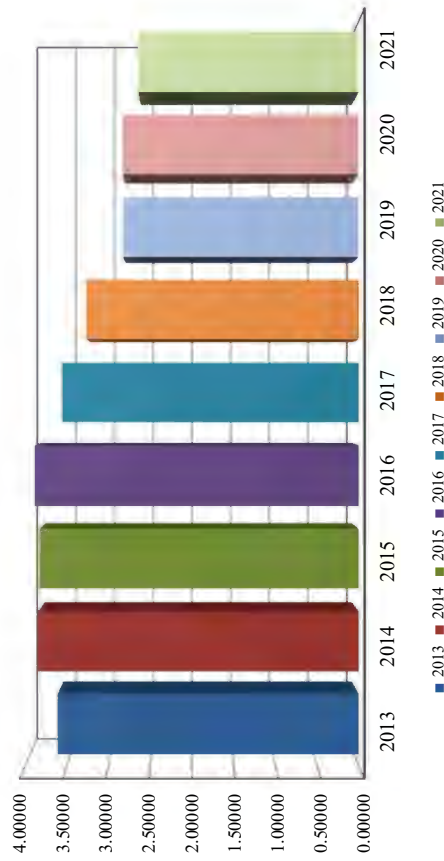
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Revenues										
Taxes										
Property Tax	8,511,679	8,688,122	8,971,576	9,618,497	9,746,766	10,044,803	10,154,188	11,291,970	11,610,271	12,063,147
Local Sales & Use Tax										
Local Retail Sales & Use Tax	6,489,850	6,864,848	7,288,823	8,007,178	8,568,933	9,041,182	9,655,021	10,007,243	11,351,480	12,144,595
Local Revitalization Financing	337,450	340,860	349,901	352,173	356,075	343,160	330,000	330,000	330,000	330,000
Hotel/Motel Sales & Use Tax	388,620	434,001	529,682	555,833	637,423	695,492	713,309	481,569	674,823	758,463
Criminal Justice Sales & Use Tax	462,935	490,256	541,747	591,310	628,843	714,625	757,669	775,261	895,679	1,003,213
Afford Housing Sales Tax	-	-	-	-	-	-	-	21,701	98,784	78,788
Total Local Sales & Use Tax	7,678,855	8,129,965	8,710,153	9,506,494	10,191,274	10,794,459	11,455,999	11,615,774	13,350,766	14,315,059
Business Taxes										
Business & Occupation Taxes	2,609,466	2,664,794	2,838,188	3,254,215	3,075,502	3,127,854	3,327,812	3,113,808	3,246,751	3,409,860
Gambling Excise Taxes	55,641	68,993	54,108	68,301	61,669	71,722	57,187	31,550	68,244	82,214
Total Business Taxes	2,665,107	2,733,787	2,892,296	3,322,516	3,137,171	3,199,576	3,384,999	3,145,358	3,314,995	3,492,074
Utility Taxes										
Electric Utility	1,822,957	1,839,046	1,786,917	1,921,464	2,056,594	1,966,767	1,918,055	1,885,749	2,051,620	2,217,112
Gas Utility	365,522	394,593	371,878	346,428	401,961	392,287	463,906	710,679	472,694	513,061
Garbage/Solid Waste Utility	476,599	483,359	573,835	653,451	681,545	716,044	753,030	793,998	813,126	837,604
Cable TV Utility	618,076	636,564	609,528	727,765	659,854	626,234	594,961	586,411	532,400	562,004
Telephone Utility	1,132,558	978,824	987,549	860,916	788,543	732,356	662,570	587,029	441,925	498,879
Water Utility	1,366,011	1,722,961	1,767,957	1,717,541	2,063,033	2,324,594	2,320,742	2,221,127	2,392,076	2,559,598
Wastewater Utility	2,621,252	2,750,903	3,051,164	2,964,677	2,999,130	3,436,132	3,082,822	3,208,356	3,315,907	3,589,516
Stormwater Utility	481,739	376,536	547,164	581,527	687,123	164,051	834,703	874,100	952,038	1,054,936
Total Utility Taxes	8,884,714	9,182,786	9,695,992	9,773,769	10,337,783	10,358,465	10,630,789	10,867,449	10,971,786	11,832,710
Other Taxes and State Shared Revenue										
Leasehold Tax	111,758	123,721	128,893	127,049	153,008	156,644	48,222	71,527	78,297	68,632
TBD Vehicle Fees	431,866	444,012	480,625	510,642	549,548	580,020	585,817	592,692	610,416	605,348
Parking Tax	497,088	547,288	626,078	695,664	650,837	806,149	881,679	645,139	831,783	768,170
Real Estate Excise Tax	481,898	788,594	982,512	1,291,762	1,688,426	2,144,954	1,944,476	2,178,198	3,693,538	2,950,056
State & Local Shared Revenue	1,624,554	2,141,696	1,827,137	2,280,493	1,562,466	1,753,031	1,013,317	1,047,987	1,304,051	1,456,176
Total Other Taxes and State Shared Revenue	3,147,164	4,045,311	4,045,245	4,905,610	4,604,285	5,440,798	4,473,511	4,535,543	6,518,085	5,848,382
	30,887,519	32,779,971	34,315,262	37,126,886	38,017,279	39,838,101	40,099,486	41,456,094	45,765,903	47,551,372

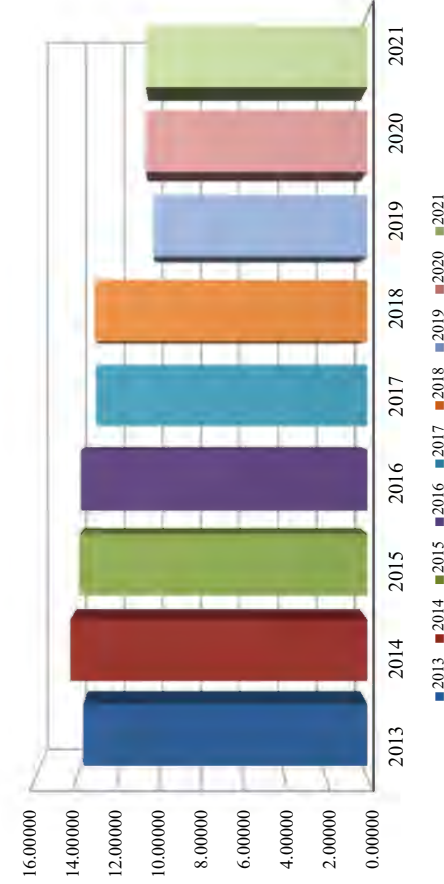
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	City of Bremerton Direct Rates				Overlapping Rates				Total Direct & Overlapping Rates		
	Operating	EMS	Debt Service	Total City	Kitsap County	State School	Bremerton School District /Debt	Port of Bremerton /Debt		Public Utility	Kitsap Regional Library
2013	2,761,84	0,50000	0,35143	3,61327	1,20157	2,50708	5,52472	0,38352	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
2019	2,11445	0,36265	0,35137	2,82847	0,93002	2,66173	3,14878	0,29431	0,06383	0,39380	7,49247
2020	1,96749	0,50000	0,36413	2,83162	0,87125	2,97975	3,30967	0,27352	0,05980	0,36912	7,86312
2021	1,84210	0,47044	0,33060	2,64314	0,83925	3,00853	3,52489	0,25679	0,05760	0,35569	8,04275
2022	1,68465	0,43136	0,28976	2,40577	0,76792	2,77523	3,22281	0,23153	0,05271	0,32536	7,37557

City of Bremerton Direct Property Tax Rate



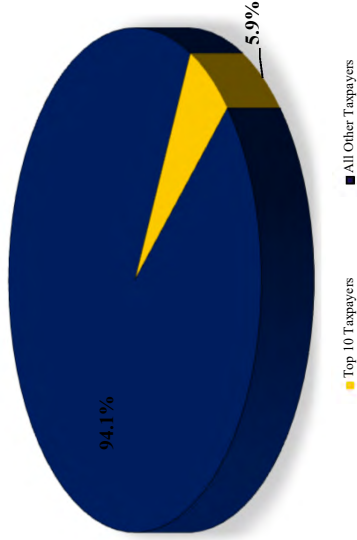
Total Direct & Overlapping Property Tax Rates



Principal Property Taxpayers
Current Year and Nine Years Ago

2022		2013	
Taxpayer	Taxable Assessed Valuation	Taxpayer	Taxable Assessed Valuation
	Rank	Rank	Rank
	Percentage of Assessed Valuation	Percentage of Assessed Valuation	Percentage of Assessed Valuation
PUGET SOUND ENERGY ELEC	1	Puget Sound Energy	1
FK INSIGNIA LLC & FIC INSIGNIA LLC	2	Qwest Corporation	2
EP HOLDINGS LLC	3	Kitsap Community Credit Union	3
CASCADE LIVING GROUP	4	R&L Property Management	4
PINE RIDGE PARTNERS LLC	5	Heartland Automobile Prop LLC	5
ETHOS SEAGLASS LLC	6	HCK2 LLC	6
2020 ADRIAN FAMILY TRUST	7	Ryan Tim Properties LP	7
ALM BREMERTON LLC	8	Bremer Trust	8
NSE KITSAP FEE OWNER LLC	9	EP Holdings LLC	9
SOUND WEST OZ FUND I MULTIFAMILY LLC	10	Hotel Concepts of Kitsap LLC	10
Total Top Ten Taxpayer Taxable Assessed Valuation	5.9%	Total Top Ten Taxpayer Taxable Assessed Valuation	4.7%
All Other Taxpayer Taxable Assessed Valuation	94.1%	All Other Taxpayer Taxable Assessed Valuation	95.3%
\$ 4,410,485,289	100.0%	\$ 2,748,747,794	100.0%

Assessed Valuation of 2022 Top Ten Taxpayers Compared to Total Taxable Assessed Valuation



**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
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%
2019	10,184	10,038	98.57%	121	10,159	99.75%	326	3.20%
2020	11,321	11,134	98.35%	108	11,242	99.30%	378	3.34%
2021	11,650	11,477	98.52%	166	11,643	99.94%	324	2.78%
2022	12,103	11,951	98.74%	114	12,065	99.69%	343	2.83%

Annual Property Tax Levies and Taxes Collected

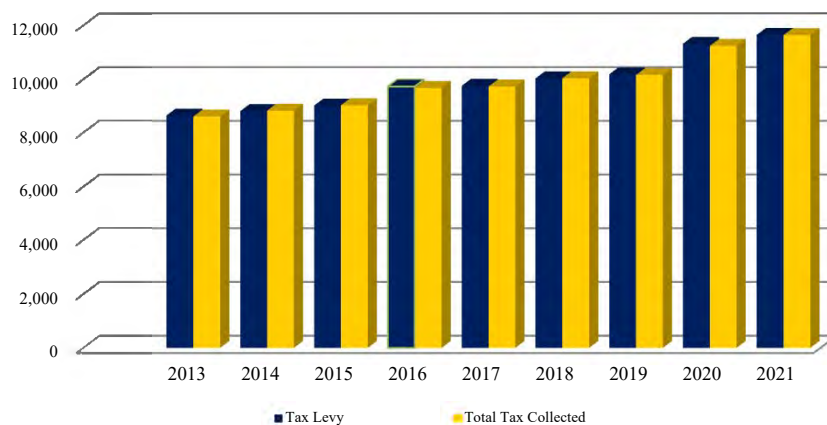


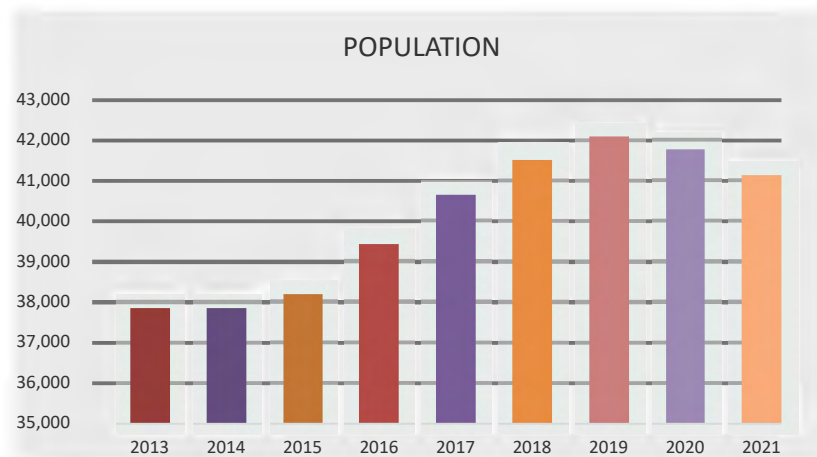
Table 10

**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
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
2019	42,080	3,603,403,693	29,470,000	323,460	29,146,540	0.81%	693
2020	41,750	4,001,032,935	27,190,000	357,397	26,832,603	0.67%	643
2021	41,122	4,410,485,289	24,860,000	404,259	24,455,741	0.55%	595
2022	45,415	5,034,577,765	22,455,000	440,866	22,014,134	0.44%	485

* State of Washington, Office of Financial Management

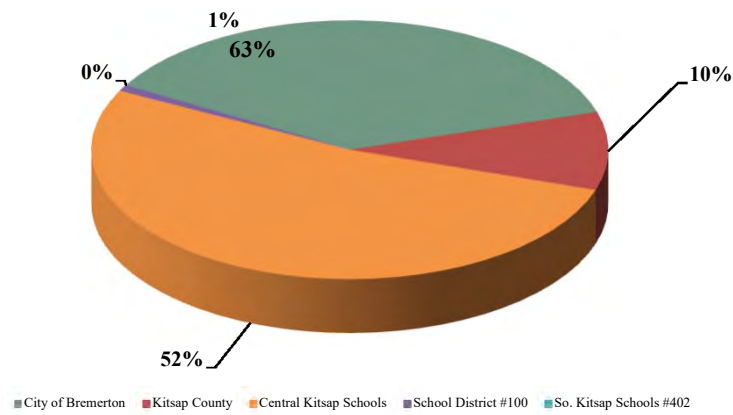
** Kitsap County Treasurer's Office



**Computation of Direct and Overlapping Debt
December 31, 2022**

<u>Jurisdiction</u>	<u>Gross General Obligation</u>	<u>Percentage Applicable to Bremerton</u>	<u>Amount Applicable to Bremerton</u>
City of Bremerton	24,860,000	100.00 %	24,860,000
Kitsap County	76,448,760	8.60 %	6,574,593
Central Kitsap Schools	162,930,000	21.68 %	35,323,224
School District #100	725,000	73.27 %	531,208
So. Kitsap Schools #402	2,187,248	0.36 %	7,874
TOTAL	267,151,008		67,296,899

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



**Computation of Legal Debt Margin
as of December 31, 2022**

Total Taxable Property Value	\$ 5,034,577,765
General purposes:	
a. Non-Voted indebtedness limit (1.5% of assessed valuation (RCW 39.36.020))	\$ 75,518,666
Less: Non-voted bonds outstanding	(17,240,000)
Less: Contracts payable	-
Plus: Assets available for debt service	113,115
Remaining debt capacity for general purpose, non-voted	<u>\$ 58,391,781</u>
b. Voted indebtedness limit (2.5 % of assessed valuation (RCW 39.36.020))	\$ 125,864,444
Less: Voted bonds outstanding	(5,215,000)
Less: Non-voted bonds outstanding	(17,240,000)
Plus: Assets available for debt service	235,118
Remaining debt capacity for general purposes, voted	<u>\$ 103,644,562</u>
Utility purpose limit, voted (2.5% of assessed valuation (RCW 39.36.020))	\$ 125,864,444
Less: Bonds outstanding	(10,619,999)
Remaining debt capacity for utility purposes, voted	<u>\$ 115,244,445</u>
Parks and open spaces and economic development purposes, voted (2.5% of assessed valuation (RCW 39.36.020))	\$ 125,864,444
Less: Bonds outstanding	(22,455,000)
Remaining debt capacity for parks and open space purposes, voted	<u>\$ 103,409,444</u>

Table 13

**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
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
2019	34,184,896	16,647,525	17,537,371	1,025,000	542,440	1,567,440	11.19
2020	34,912,123	19,738,333	15,173,790	766,329	506,378	1,272,707	11.92
2021	36,522,214	18,611,657	17,910,557	1,095,001	472,510	1,567,511	11.43
2022	39,386,215	21,610,948	17,775,267	655,000	437,350	1,092,350	16.27

* Net of depreciation, amortization and City taxes

Miscellaneous Statistics

DATE OF INCORPORATION

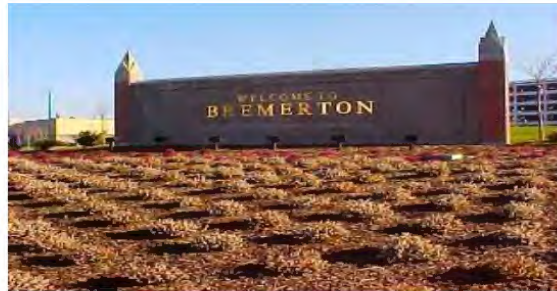
October 14, 1901

FORM OF GOVERNMENT

Council - Mayor

Type of Government

Home-Rule Charter



Demographics in 2024

Total Area for City of Bremerton 32.1 Square Miles

Number of City Employees 2024

Full-Time Equivalents 409.73

Fire Protection

Number of Personnel 71
 Number of Stations 3
 Fire and Aid Calls - 2022 10,927
 Priority 1 Response Time (minutes) 5.59



Police Protection

Number of Police Officers 63
 Calls for Service - 2022 47,337
 Average Priority 1 Response Time (minutes) 3:00
 Average Priority 2 Response Time (minutes) 4:00



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 - 2022 4,847
 Number of Business Licenses Issued in City Limits 1,760
 Number of Landlord Licenses Issued - 2022 1,501

Miscellaneous Statistics

Water Utility Services 2022

Residential Accounts	18,512
Commercial Accounts	1,935
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 2022

Residential Sewer Accounts	11,186
Commercial Sewer Accounts	938
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	5
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 2022

Residential Accounts	11,316
Commercial Accounts	1,038
Miles of Mains	1,037
	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	198
State Highway Miles	19
Miles of Sidewalks	136
Signalized Traffic Intersections	42
Street Lights:	
City Owned	1,064
Puget Sound Energy	1,671



Forestry

Water and Utility Forest Lands (acres)	8,300
Miles of Forest Roads	60
Timber Harvested (board feet)	1,266,000 MBF
Biosolids applied (cubic yards)	3,415
Reforestation (seedlings planted)	20,600

Public Schools

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

Elementary / Stem Academy	6
Middle School	1
High School	2
Vocational School	1
Washington Youth Challenge Academy	1

Colleges

Olympic College
1600 Chester Ave., Bremerton
360 792-6050
1 800 259-6718

Hospitals

Naval Hospital Bremerton
1 Boone Road, Bremerton
1 800 422-1383

Miscellaneous Statistics

Local Transportation

Washington State Ferries	
Seattle Bremerton Route - Total Annual Rides 2022	1,050,124
Kitsap Transit 2021	
Foot Ferry	
Annual Rides - Port Orchard & Annapolis	286,301
Buses (County Wide)	
Annual Bus Rides (<i>Routed Service</i>)	906,793
Kitsap Access & VanLink	190,799
Worker/Driver Service	214,282
Fast Ferry	511,045
2022 Total Bus Ridership	1,822,919
Vanpool and Other	
Vanpool Service	76,101
2022 Total Vanpool Ridership	76,101
Guaranteed Ride Home	
Guaranteed Ride Home	14
2022 Total Guaranteed Ride Home	14
Total Kitsap Transit Ridership	2,185,335

Sources: Washington State Ferries
Kitsap Transit

2024 WCIA Insurance Coverage Summary

Member: City of Bremerton

LIABILITY PROGRAM

Liability Joint Protection Program

Auto Liability, General Liability, Police Liability, Errors or Omissions Liability, Employment Practices Liability, Employee Benefit Liability and Stop-Gap Liability. 100% occurrence form.

Layer:	Limits:
Self-Insured Layer Limit	\$4M per Occurrence
Reinsured Layer – Governmental Entities Mutual (GEM)	\$6M per Occurrence
Reinsured Layer – Safety National	\$5M per Occurrence and per Member Aggregate and \$25M Pool Aggregate
Reinsured Layer – Allied World Assurance Company	\$5M per Occurrence and per Member Aggregate and \$25M Pool Aggregate
Total Limit:	\$20M per Occurrence, subject to aggregates and sub-limits.

Deductible: *All members are in the liability program, however if a deductible is listed the member is subject to it.*

This member is currently listed in the following programs if a deductible is listed or the box is marked:

PROPERTY PROGRAM

Property Joint Protection Program

WCIA self-insures (pools) the first \$1,000,000 of covered perils other than flood and earthquake. We purchase and follow a Lloyd’s of London policy with the limits provided below.

Limits: \$400,000,000 per Occurrence
Sub-Limits: \$162,500,000 Earthquake per Occurrence and Annual Pool Aggregate
 \$100,000,000 Flood per Occurrence and Annual Pool Aggregate, except \$50,000,000 Flood Sub-Limit within Flood Zones A and V.
 All Earthquake and Flood limits are shared amongst all members involved in the same occurrence.
 Other sub-limits may apply.

Deductible: Earthquake: 2% of Values Involved Subject to \$250,000 Minimum per Occurrence.
Flood: \$250,000 per Occurrence, except within Flood Zones A and V 3% of the total building/facility values involved in the loss subject to a \$500,000 minimum occurrence.
 All Earthquake and Flood deductibles are shared amongst all members involved in the same occurrence.

All Other Perils: **\$50,000** *Deductible shown only if program member.*

AUTO PHYSICAL DAMAGE PROGRAM

Auto Physical Damage Joint Protection Program

Limits: Actual Cash Value (ACV) for scheduled vehicles. Optional replacement cost coverage for vehicles valued \$50,000 or higher *and* scheduled with the current replacement value. Leased or rented vehicles do not qualify for replacement cost coverage. Deductible waived for glass repair and damage caused by fire or lightning.

Deductible: **\$5,000** *Deductible shown only if program member.*

EQUIPMENT BREAKDOWN (BOILER AND MACHINERY) PROGRAM

Insured by The Hartford Steam Boiler Inspection and Insurance Company

Limits: \$100,000,000 Maximum Limit (Equipment Breakdown)
Sub-Limits: \$10,000,000 Business Income, Service Interruption
\$5,000,000 Demolition, Ordinance of Law
\$1,000,000 Extra Expense
\$500,000 Perishable Goods, Expediting Expenses, Hazardous Substances
\$100,000 Off Premises Equipment Breakdown, Contingent Business Income, Data Restoration

Deductible: \$10,000 Combined All Coverage Except:
\$25 per KW Turbine Generator Units with a \$50,000 Minimum
*\$25 per HP Motors, Pumps, and Deep Well Pump Units
*\$2.50 per KVA Transformers
*\$25 per HP A/C and Refrigeration Systems
*\$25 per HP Internal Combustion Engines and Generators >=500 HP

**Subject to a \$10,000 Minimum Deductible*

Checked only if program member.

POLLUTION LIABILITY PROGRAM

Insured by Allied World Assurance Company

Coverage included with membership in WCIA

Policy Terms 02/01/24 – 02/01/26 (One policy limit applies for both years)

Limits: \$2,000,000 Per Condition Pollution Condition Limit of Liability
\$10,000,000 Total Policy and Program Aggregate Limit of Liability for all Pollution Conditions

Sub-Limit: \$250,000 Maximum for "Catastrophe Management Costs" Arising out of all Pollution Conditions

Deductibles: a) \$100,000 Per Pollution Condition
b) 3 Days Per Pollution Condition for Business Interruption Loss

CRIME/FIDELITY PROGRAM

Insured by AIG – National Union Fire Insurance Company of Pittsburgh PA

Limits: \$2,500,000 Employee Theft - per Loss Coverage, Forgery or Alteration, Inside Premises - Theft of Money and Securities, Inside Premises - Robbery or Safe Burglary of Other Property, Outside the Premises, Computer Fraud, Funds Transfer Fraud, Money Orders and Counterfeit Money, Credit/Debit Card Forgery, and Faithful Performance of Duty as prescribed by law. Blanket coverage for all employees unless excluded under the insurance policy.

Deductibles: \$10,000 **Checked only if program member.**
\$50,000 Impersonation Fraud Coverage Deductible with a \$250,000 sub-limit.

INFORMATION SECURITY INSURANCE (CYBER INSURANCE)

Insured by AIG Specialty Insurance Company
Coverage included with membership in WCIA
Policy Terms 05/31/23 – 05/31/24

Limits:	\$5,000,000	Aggregate Pool Policy Limit and per Member \$100,000 Retention
Sub-Limits:	\$1,000,000	Security and Privacy Liability Insurance per Member
	\$1,000,000	Regulatory Action per Member
	\$1,000,000	Event Management per Member

Ransomware and Cyber Extortion:

Limits:	\$2,500,000	Pool Limit
Sub-Limits*:	\$500,000	per Member in Tier I
	\$250,000	per Member in Tier II
	\$100,000	per Member in Tier III

No coverage for Ransomware and Cyber Extortion for Members in Tier IV
*Based on specific underwriting data provided by the Member to AIG.

Deductibles:	\$100,000	Security and Privacy Liability Insurance Including Regulatory Action
	\$100,000	Event Management
	\$100,000	Cyber Extortion

Tier II

Note: New Members coverage subject to carrier approval.

This summary is for your reference only. Please refer to the Joint Protection Program or insurance policies for specific terms, conditions, limits and exclusions.

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.

Glossary

Balanced Budget

Revenues (including Beginning Fund Balance) 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

Glossary

those facilities financed by proprietary and trust funds.

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 upon 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 build-

Glossary

ing repairs, emergency management and capital project or equipment purchases.

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 activ-

ity 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.

Glossary

Fund Balance

The amount of an entity's assets above the amount of its liabilities. A negative fund balance is sometimes called a deficit. An undesignated fund balance reflects historical receipts less than historical expenditures in nonproprietary 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 another. 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.

Glossary

Levy

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

Glossary

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

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 proper-

ties 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

Glossary

Kitsap County Assessor's office.

Taxes

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

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

ADA	Americans with Disabilities Act
ALPR	Automatic License Plate Recognition
ALS	Advanced Life Support
ARPA	American Rescue Plan Act
AV₁	Assessed Value
AV₂	Audio Visual
AWC	Association of Washington Cities
BARS	Budget Accounting and Reporting System
BGCOA	Bremerton Government Center Owners Association
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
CIP	Capital Improvement Plan
CIPP	Cure in Place Pipe
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
DEI	Diversity Equity and Inclusion
DOC	Department of Commerce
DOE	Department of Ecology
DOH	Department of Health
DNR	Department of Natural Resources
DRS	Department of Retirement Systems
EEO	Equal Employment Opportunity
EMS	Emergency Medial Services
EMT	Emergency Medical Technicians
EPA	Environmental Protection Agency
ERR	Equipment Rental Reserve
ESD₁	Employment Security Department
ESD₂	Equipment Services Division
FLSA	Fair Labor Standards Act
FMLA	Family and Medical Leave Act
FTE	Full Time Equivalent
GAAFR	Governmental Accounting, Auditing and Financial Reporting
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GEMT	Ground Emergency Medical Transport

Acronyms

GFOA	Governmental Finance Officers Association
GIS	Geographic Information Systems
GMA	Growth Management Act
HUD	Housing and Urban Development
HMO	Health Maintenance Organization
HSIP	Highway Safety Improvement Program
IAFF	International Association of Fire Fighters
ILEADS	Intergraph Law Enforcement Automated Data Systems
IPD	Implicit Price Deflator
IT	Information Technology
KCIRT	Kitsap Critical Incident Response Team
KEDA	Kitsap Economic Development Alliance
KADA	Kitsap Aerospace Defense Alliance
KCR	Kitsap Community Resources
KPS	Kitsap Physicians Service
KRCC	Kitsap Regional Coordinating Council
LEOFF	Law Enforcement Officers and Fire Fighters
LTGO	Limited Tax General Obligation
MFTE	Multifamily Tax Exemption
MGD	Million Gallons per Day
MIR	Medical Incident Report
MRSC	Municipal Research Service Center
NCIS	Naval Criminal Investigative Service
NPDES	National Pollutant Discharge Elimination System
PEG	Public, Education, and Government
PERS	Public Employees Retirement System
PILOT	Payments in Lieu of Taxes
PRV	Pressure Reducing Valve
PSERS	Public Safety Employees Retirement System
PSIC	Puget Sound Industrial Center
PSNS	Puget Sound Naval Shipyard
RCO	Recreation and Conservative Office
RCW	Revised Code of Washington
REAC	Race Equity Advisory Committee
REET	Real Estate Excise Tax
RMAP	Road Maintenance and Abandonment Plan
ROW	Right of Way
RRFB	Rectangular Rapid Flashing Beacon
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SMAP	Stormwater Management Action Planning
SOG	Special Operations Group
SRTS	Safe Routes to School

Acronyms

SSTA	Streamline Sales Tax Act
TBD	Transportation Benefit District
TIP	Transportation Improvement Plan
UGA	Urban Growth Areas
UTGO	Unlimited Tax General Obligations
UV	Ultra Violet
VA	Veteran Affairs
WAC	Washington Administrative Code
WASPC	Washington Association of Sheriffs and Police Chiefs
WCIA	Washington Cities Insurance Authority
WESTNET	West Sound Narcotics Enforcement Team
WWTP	Wastewater Treatment Plant

Acronyms



ORDINANCE NO. 5500

AN ORDINANCE of the City Council of the City of Bremerton, Washington, amending and reestablishing rates and fees for services established in Ordinance No. 5484 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, Transportation Benefit District, and other related services.

WHEREAS, the City Council, by this ordinance, desires to amend and reestablish the rates and fees established in Ordinance No. 5484; 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, Telecommunications, Transportation Benefit District, and other related services, as set forth in **Exhibit A** of Ordinance No. 5484, 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, 2025.

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 6th day of November, 2024.

Signed by:

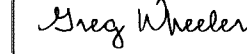


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JENNIFER CHAMBERLIN, Council President

Approved this 7th day of November, 2024.

Signed by:



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GREG WHEELER, Mayor

ATTEST:

APPROVED AS TO FORM:

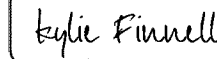
Signed by:



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ANGELA HOOVER, City Clerk

Signed by:



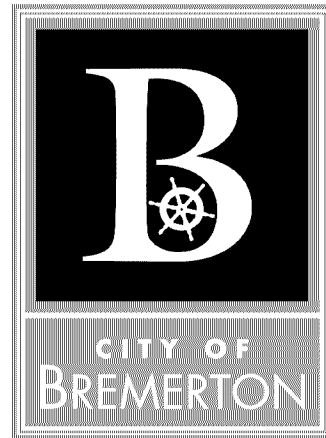
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KYLIE FINNELL, City Attorney

PUBLISHED the 8th day of November, 2024.

EFFECTIVE the 18th day of November, 2024.

ORDINANCE NO. 5500.



~~2024 RATES & FEES~~ 2025

RATES & FEES

City of Bremerton

Ordinance No. 5484

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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	\$7.00
– 3-Years	\$15.00
– Lifetime	\$25.00
b) For Each Dog Spayed or Neutered (Upon Proof of Spaying or Neutering)	
– Annual	\$12.00
– 3-Year	\$25.00
– Lifetime	\$45.00
c) For Each Cat Not Spayed or Neutered	\$40.00
d) For Each Dog Not Spayed or Neutered	\$50.00
e) Senior Citizen Permanent Dog/Cat	\$12.00
f) Replacement Tag	\$3.00
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 (STANDARD RATE)	
a) Equipment Consultation	\$109.00/hour
b) Program Development	\$109.00/hour
c) Research	\$109.00/hour
d) Location Scout (RT travel billed separately)	\$109.00/hour
e) Scripting	\$109.00/hour
f) Graphics Development	\$109.00/hour
2. PRODUCTION (STANDARD RATE)*	
a) Set-up, Shooting, Breakdown	\$109.00/hour
b) Travel (portal to portal)	\$109.00/hour
<p>*Production at Standard Rate applies to qualified remote meeting location/client-owned equipment or zoom coverage for government meetings with 1 staff onsite, 1 staff on call or rate for BKAT studio production</p>	
3. PRODUCTION (FIELD RATE)	
a) BKAT-owned equipment, 1 staff filming onsite	\$130.00/hour
b) BKAT-owned equipment with crew of 2-5 filming onsite \$	\$183.00/hour
LIVE STREAM SURCHARGE	
(Support & Data Costs)	\$27.60/hour
Live stream surcharge applies to live field productions only	
WEEKEND/HOLIDAY SURCHARGE	
(Friday after 5pm, Saturday, Sunday or Holiday)	
Multiplied by applicable Standard and/or Field Production rates	1.5 x rate/hour
4. POST-PRODUCTION	
a) Edit	\$109.00/hour
b) Voice Over	\$109.00/hour
c)File processing, Playback Scheduling, Indexing, Archiving	\$109.00/hour
5. BKAT MEMBER TRAINING	
a) Studio - 3 hours of camera and director training – max 4 people	No Charge
Additional hours	\$109.00/hour
6. MISCELLANEOUS	
a) Cancellation fee (equivalent of 2 hour minimum charge)	\$218.00
b) 32 GB thumb drive for video storage	\$5.00 each
7. 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

8. PUBLIC SERVICE ANNOUNCEMENT

BKAT will produce a non—commercial PSA (subject to BKAT guidelines found in the current BKAT Policy Handbook) with or without voiceover to air on BKAT for a minimum of two weeks. Client receives a digital copy for their own purposes. \$109.00/hour

9. PUBLIC RECORDS DUPLICATION

- a) Duplicate video tape to DVD (time dependent on meeting length) \$109.00/hour
- b) Duplicate video tape to digital downloadable file (time dependent on meeting length plus conversion process) \$109.00/hour
- c) Duplicate DVD to digital downloadable file (time dependent on conversion process) \$109.00/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

- Boundary Line Adjustment \$365
- 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
– Zoning Code Verification	Hourly Rate
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 <u>\$85.00</u>
c) Technology Surcharge on Permits	5% of Permit Fee
(Permit Surcharge Levied on Fees Noted with *)	
d) Third-Party Technical Review and Verification	Actual Cost
(Geotechnical Evaluation, Habitat Review, Structural Engineering Review, Etc.)	

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* Valuation and Refer to Exhibit 1
- 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
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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		\$953.00 1115.00
b) ALS – 2		\$1082.00 1280.00
c) BLSE		\$758.00 895.00
d) Mileage		\$18.00/mile
3. EMS SERVICE CALL TO ASSISTED LIVING, LONG TERM CARE AND ADULT CARE FACILITIES		
		\$500 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	
¹ Washington Fire Chiefs Association Wage & Equipment Rates for the Washington State Fire Service		
8. FIRE WATCH		
		\$100/hour
9. AFTER HOURS INSPECTION		
		\$100/hour – 2 hour Minimum
10. RUSH PLAN REVIEW		
		\$100/hour – 2 hour Minimum
11. OPERATIONAL PERMIT		
		\$100.00
12. FIRE SAFETY OFFICERS		
		\$100/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	\$52.00
b) Weekday 18 Holes (Mon-Thurs)	\$48.00
c) Weekend/Holiday 18 Holes (Note: 1)	\$58.00
d) Weekday 9 Holes (Mon-Thurs)	\$34.00
e) Weekend/Holiday 9 Holes	\$34.00
f) Continuation Fee	\$32.00
g) Twilight Weekday (Mon-Thurs)	\$30.00
h) Twilight Weekend/Holiday	\$34.00
i) League Rate (Not Sat, Sun or Holiday)	\$26.00
j) Junior 18 Holes (Mon-Thurs)	\$18.00
k) Junior Twilight Weekend/Holiday	\$18.00
l) 36 Hole Special (Mon-Thurs)	\$95.00
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	\$22.00
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	\$81.00
b) Weekday 18 Holes (Mon-Thurs)	\$72.00
c) Weekend/Holiday 18 Holes (Note: 1)	\$90.00
d) Weekday 9 Holes (Mon-Thurs)	\$38.00
e) Weekend/Holiday 9 Holes	\$48.00
f) Continuation Fee	\$35.00
g) Twilight Weekday (Mon-Thurs)	\$37.00
h) Twilight Weekend/Holiday	\$48.00
i) League Rate (Not Sat, Sun or Holiday)	\$26.00
j) Junior 18 Holes (Mon-Thurs)	\$28.00
k) Junior Twilight Weekend/Holiday	\$28.00
l) 36 Hole Special (Mon-Thurs)	\$95.00
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	\$32.00
p) Annual Pass Single	\$2,700.00
q) Annual Pass Couple	\$3,900.00
r) Annual Pass Family	\$4,400.00
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	\$1,600.00
b) Infant (Not in Infant Sections)	\$1,600.00
c) Infant Section	\$400.00
d) Veteran	\$930.00
e) Perpetual Care (collected at time of site sale)	10% of site fee
2. LINERS (Subject to sales tax)	
a) Casket Liner	\$1,060.00
b) Cremation Liner	\$255.00
c) Infant Liner	\$430.00
d) Oversized Liner	\$1,400.00
3. OPENING AND CLOSING	
a) Casket	\$930.00
b) Cremation	\$350.00
c) Infant	\$650.00
d) Veteran	\$560.00
4. DISINTERMENT	
a) Adult	\$2,000.00
b) Infant	\$2,000.00
c) Urn	\$330.00
d) Removal (only)	\$1,320.00
5. MARKER SETTING FEES	
a) Setting Fee	\$410.00
6. GRAVE SIDE SERVICES	
a) Chairs & Awning	\$460.00
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) | \$1200.00 |
| b) Oyster Bay Room | \$500.00 |
| c) Marina Vista 1 & 2 – per section | \$600.00 |
| d) Marina Vista 3 | \$800.00 |
| e) Glacier Cove 1 & 2 – per section | \$600.00 |
| f) Fountain Room | \$2000.00 |
|
 | |
| 2. RECURRING ROOM RENTAL (at least 35 events per year) | |
| a) Room fee waived with food purchase for at least 60 people. | |

TABLE I MUNICIPAL COURT

1. EX PARTE FILING FEE	\$20.00
2. HEARING EXAMINER APPEAL	\$73.00
3. TRAFFIC PENALTIES	
a) Inattention to Driving	\$139.00
b) Automated Traffic Safety Camera Violations	\$139.00
4. INSURANCE DISMISSAL ADMINISTRATIVE FEE	\$25.00
5. CERTIFIED DOCUMENT FEE (per document)	\$5.00
6. COPY FEE (per page)	\$0.50
7. COPY FEE (made to CD or other electronic device)	\$20.00
8. COPY OF ELECTRONIC RECORDING OF COURT PROCEEDING (per CD)	\$10.00
9. APPEAL PREPARATION FEE	\$40.00
10. NON-SUFFICIENT FUNDS FEE (NSF Fee)	\$40.00

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/month
d) Administrative Immobilization Fee (i.e. boot)	\$100.00/boot
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/permit
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: 8:30 AM to 5:00 PM)
 - (i) Lounge \$14.00
 - (ii) Room A, B/C, Conference Room \$12.00
 - (iii) Gym \$33.00

- Evenings (Monday – Thursday: 5:00 PM to 10:00 PM)
 - (i) Lounge \$30.00
 - (ii) Room A, B, Conference Room \$24.00
 - (iii) Gym \$44.00
 - (iv) Room Package (Lounge & Gym) \$72.00
 - (v) Entire building – Up to eight (8) hours* \$820.00

- Friday Evening (5:00 PM to 10:00 PM) & Saturday and Sunday
 - (i) Lounge \$36.00
 - (ii) Room A, B, Conference Room \$28.00
 - (iii) Gym \$52.00
 - (iv) Room Package (Lounge & Gym) \$84.00
 - (v) Entire building – Up to eight (8) hours* \$850.00

– (Group B) COMMERCIAL – Rental Rates

Per hour, two (2) hour minimum

- Lounge \$54.00
- Room A, B, Conference Room \$42.00
- Gym \$78.00
- Room Package (Lounge & Gym) \$126.00
- Entire Building - Up to eight (8) hours* \$1,275.00

*Entire building rental for events with 250 or more participants requires additional staffing fee at \$20.00 per hour.

b) 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 \$33.00
- Blueberry Shelter \$57.00
- Evergreen Shelter 1 \$90.00
- Evergreen Shelter 2 or 3 \$44.00
- Evergreen Shelter 4 (not reservable, first come first served) NO CHARGE
- Evergreen Shelter 5 or 6 \$48.00
- Evergreen Amphitheatre with power \$200.00
- Kiwanis Park Shelter \$46.00
- Lions Park Shelter 1 \$62.00
- Lions Park Shelter 2 \$46.00
- Manette Park Shelter \$46.00
- Warren Avenue Playfield Shelter \$46.00
- Reserve portion of a park not having a shelter. \$33.00

– (Group B) COMMERCIAL – Rental Rates

- Bachmann, Bataan, Lent Landing, Matan, NAD (Upper) Shelters and Gazebos \$49.50
- Blueberry Shelter \$85.50
- Evergreen Shelter 1 \$135.00
- Evergreen Shelter 2 or 3 \$66.00
- Evergreen Shelter 4 (not reservable) NO CHARGE
- Evergreen Shelter 5 or 6 \$72.50
- Evergreen Amphitheatre with power \$300.00
- Kiwanis Park Shelter \$70.00
- Lions Park Shelter 1 \$93.00
- Lions Park Shelter 2 \$69.50
- Manette Park Shelter \$69.50
- Warren Avenue Playfield Shelter \$69.50
- Reserve portion of a park not having a shelter. \$49.50

c) SPECIAL EVENTS, CELEBRATIONS, WEDDINGS

(Group A) NON-COMMERCIAL – Rental Rates

- Harborside Fountain Park (Waterfront plaza only, per four (4) hour session) \$50.00
- Louis Mentor Boardwalk \$560.00
- Stage (20' x 24') –Available Memorial Day-Labor Day (per day) \$250.00

(Group B) COMMERCIAL – Rental Rates

- Harborside Fountain Park (Waterfront plaza only, per four (4) hour session) \$75.00
- Louis Mentor Boardwalk \$840.00

– Stage (20'x24') – Available Memorial Day-Labor Day (per day) \$375.00

d) ATHLETIC FIELD – RESERVATIONS

Per hour unless noted

– (Group A) NON-COMMERCIAL

- Youth Use \$19.00
- Adult Use \$35.00

– (Group B) COMMERCIAL \$62.00

- Game Fees
 - (i) Baseball/Softball \$43.00
 - (ii) Soccer \$66.00
 - (iii) Sand Volleyball \$31.50

e) OUTDOOR COURT – RESERVATION

Per hour unless noted

- (Group A) NON-COMMERCIAL – Rental

- Basketball Court (Per Half Court) \$5.00
- Pickleball Court \$5.00
- Tennis Court \$10.00

- (Group B) COMMERCIAL – Rental

- Basketball Court (Per Half Court) \$7.50
- Pickleball Court \$7.50
- Tennis Court \$20.00

f) LIONS TENNIS COURT LIGHTS

1 token (1 hour) \$3.00
 6 tokens (6 hours) \$14.50

g) BLUEBERRY PARK – P-PATCH ANNUAL RATE

Non-commercial gardening only.

- Raised Beds \$15.00
- 10' x 20' Beds \$55.00
- 16' x 30' Beds \$80.00

2. PROGRAM FEES & CHARGES

a) NEW PROGRAMS

See Section 3, subsection (a)

b) ATHLETIC PROGRAM FEES

– VOLLEYBALL

- League Play (per team, per game) \$32.00
- Open Gym (Oct. – June) per person \$5.00
- Sand Volleyball \$32.00

- BASKETBALL
 - Men’s League Play (per team, per game) \$74.00
 - Boy’s League Play (per team, per game) \$44.00
 - Boy’s League (Individual Registration - per individual) \$54.00

- PICKLEBALL (Indoor Program)
 - Drop In \$4.00
 - 10-Visit Punchcard \$32.00

- SOFTBALL
 - Adult League Play (per team, per game) \$51.40
 - Adult League – Players fee (per player, per game) \$2.27

- TOURNAMENTS (BASEBALL/SOFTBALL AND SOCCER)

INVITATIONAL TOURNAMENTS

- c) Lions – One Day \$486.00
- d) Lions – Two Day \$776.00
- e) Lions – Three Day \$1,032.00
- f) Pendergast – One Day \$640.00
- g) Pendergast – Two Day \$1,000.00
- h) Pendergast – Three Day \$1,213.00

*STATE TOURNAMENTS**

- i) Lions – One Day \$677.00
- j) Lions – Two Day \$1,010.00
- k) Lions – Three Day \$1,175.00
- l) Pendergast – One Day \$880.00
- m) Pendergast – Two Day \$1,175.00
- n) Pendergast – Three Day \$1,393.00

*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
 $[(\text{Price per student required by the Instructor less class supply fees}) \times (1.5 \text{ Administration factor})] + \text{Class supply fees} = \text{Student class fee for City of Bremerton Resident.}$

- 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 \$20.00
- Senior Citizen – Non-Resident annual membership \$35.00
- Senior Center – City Resident Couples annual membership \$32.00
- Senior Center – Non-Resident Couples annual membership \$52.00
- Senior Center – City Resident Associate annual membership \$32.00
- Senior Center – Non-Resident Associate annual membership \$52.00
- Senior Center – Daily Drop-In Fee (Non-Class Activities, per person, per day)\$4.00

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

9. BODY WORN CAMERA RECORDINGS* per RCW 42.56.240(14) \$60.00 per hour of video
***Research and Redaction Processing** – Processing requires full playback of each video by the processing technician before redaction begins to verify the involvement of each party in the footage and ensure the footage is redacted in accordance with Washington state law. Please keep this in mind when requesting footage from multiple BWCs or for footage for long timeframes.

TABLE M PUBLIC RECORD FEES

1. Copy or Print - Maximum size is 11x17 (No fee for first 50 pages)	\$0.15/page
2. Scan – Maximum size is 11x17 (No fee for first 50 pages)	\$0.10/page
3. Electronic Files or Attachments 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. Customized service charge for requests requiring the use of information technology expertise per RCW 42.56.120(3)	Actual Costs
6. CD/DVD	\$2.00
7. Digital Storage Media or Device	Actual Cost
8. Postage or Delivery Charges	Actual Costs
9. Certified copies of public records. The maximum size for photocopies is 11x17	\$5.00 per document
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)		\$345.00
– Dumpster – Individual personal use		NO CHARGE
– Dumpster – Commercial/Construction		\$345.00
b) Type B (Disturbance of ROW)		
– Sidewalk Repairs (2 inspections)		NO CHARGE
– Driveway, Transverse Street Patch and Spot Patches (2 inspections)		\$345.00
– Frontage Improvements (curb, gutter, sidewalk, illumination, etc.); Longitudinal Street Patch; and Utility Installation		\$4.32/ft with a \$260.00 minimum
– New Street		\$7.34/ft with a \$880.00 minimum
– Water & Sewer Mains & Laterals (ROW Permit) (2 inspections)		\$345.00
– Additional Inspection		\$86.00/hour + equipment charges
c) Type C (Long Term Use)		
– Application and Processing		\$345.00
– Annual Renewal		\$80.00
d) Type D Regular (Franchised Utility Routine Maintenance)		\$173.00
e) Plan Reviews	\$0.27/foot of improvement with \$173.00 minimum	
2. ADDITIONAL WORK	\$86.00/hour + Equipment Charges	
3. RIGHT-OF-WAY VACATION		\$1,900.00
4. BMC 10.24 HOUSEMOVING/OVERSIZE LOADS	\$690.00+\$75.00/mile to .10 of a mile	
5. BANNER FEE INSTALL/REMOVAL		\$212.00
6. SIGN CREATION		\$COST
7. TRAFFIC CONTROL	\$86.00/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)		\$86.00
9. 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 <u>541.00</u> | |
| 2. CABLE FRANCHISE APPLICATION AND RENEWAL FEE DEPOSIT ¹ | \$ 3,588.00 <u>3,660.00</u> | |

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 <u>5,228.00</u> | |
|--|--|--|

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 – <u>ONE TIME</u>
time <u>226.00</u> | \$ 222.00 <u>/one</u> | |
|--|----------------------------------|--|

TABLE Q TRANSPORTATION BENEFIT DISTRICT

1. VEHICLE TAB FEE	\$20.00
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ORDINANCE NO. 5501

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. 5485 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. 5485; 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. 5485, 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.

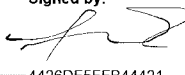
SECTION 2. *Rate Tables – Effective Date.* The amendment and reestablishment of rate tables as set forth in Section 1 above shall be effective January 1, 2025.

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 6th day of November, 2024.

Signed by: 

4426DF5FFB44421...
JENNIFER CHAMBERLIN, Council President

Approved this 7th day of November, 2024.

Signed by:
Greg Wheeler
BAF40095E6E747B...
GREG WHEELER, Mayor

ATTEST:

Signed by:
Angela Hoover
24ED05ED4E45C41F...
ANGELA HOOVER, City Clerk

APPROVED AS TO FORM:

Signed by:
Kylie Finnell
D6F55D0058254A1...
KYLIE FINNELL, City Attorney

PUBLISHED the 8th day of November, 2024.
EFFECTIVE the 18th day of November, 2024.
ORDINANCE NO. 5501.

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2025

2024 **2025**
 Inside Outside City Limits

GENERAL FACILITY CHARGES

Water based on meter size average normal flow

5/8" x 3/4"	6,943.00	\$ 7,207.00
1"	6,943.00	\$ 7,207.00
1" Commercial	9,513.00	\$ 9,874.00
1 1/2" Commercial	55,543.00	\$ 57,654.00
2" Commercial	55,543.00	\$ 57,654.00
3" Commercial	138,860.00	\$ 144,137.00
4" Commercial	277,719.00	\$ 288,272.00
Greater than 4"	Case by Case basis	

Wastewater based on meter size average normal flow

5/8" x 3/4"	8,103.00	\$ 8,411.00
1"	8,103.00	\$ 8,411.00
1" Commercial	10,049.00	\$ 10,431.00
1 1/2" Commercial	56,726.00	\$ 58,882.00
2" Commercial	56,726.00	\$ 58,882.00
3" Commercial	145,867.00	\$ 151,410.00
4" Commercial	291,730.00	\$ 302,816.00
Greater than 4"	Case by Case basis	

Stormwater (per IHSU)

	1,667.00	\$ 1,730.00
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CONNECTION FEES

Water Connection Fees*

	Inside	Outside
5/8" x 3/4"	4,401.00 \$ 4,738.00	6,602.00 \$ 7,107.00
1"	4,571.00 \$ 4,873.00	6,857.00 \$ 7,310.00
1 1/2"	9,995.00 \$ 11,827.00	14,993.00 \$ 17,741.00
2"	10,421.00 \$ 12,240.00	15,632.00 \$ 18,360.00
3"	27,645.00 \$ 28,630.00	41,468.00 \$ 42,945.00
4"	29,764.00 \$ 30,776.00	44,646.00 \$ 46,164.00
6"	37,462.00 \$ 38,631.00	56,193.00 \$ 57,947.00
8"	43,834.00 \$ 45,026.00	65,751.00 \$ 67,539.00
10"	51,514.00 \$ 53,192.00	77,271.00 \$ 79,788.00
12" and greater	Actual time & material + equipment	

Wet Tapping (Water Main Only, excluding excavation & backfill)*

4"	4,526.00 \$ 4,796.00	6,789.00 \$ 7,194.00
6"	4,923.00 \$ 5,277.00	7,385.00 \$ 7,916.00
8"	6,024.00 \$ 6,529.00	9,036.00 \$ 9,794.00
10"	8,869.00 \$ 9,686.00	13,304.00 \$ 14,529.00
12"	10,524.00 \$ 10,922.00	15,786.00 \$ 16,383.00
** Greater than 12"	Actual time & material + equipment	

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2025

	2024	2025		
Wet Tapping (Water Main to Property Line)			Inside	Outside
2" - fire service	\$ 5,950.00	\$ 6,403.00	\$ 8,925.00	\$ 9,605.00
4"	\$ 15,119.00	\$ 15,753.00	\$ 22,679.00	\$ 23,630.00
6"	\$ 14,998.00	\$ 15,690.00	\$ 22,497.00	\$ 23,535.00
8"	\$ 15,994.00	\$ 17,861.00	\$ 23,991.00	\$ 26,792.00
10"	\$ 20,530.00	\$ 21,869.00	\$ 30,795.00	\$ 32,804.00
12"	\$ 22,257.00	\$ 24,122.00	\$ 33,386.00	\$ 36,183.00
** Greater than 12"		Actual time & material + equipment		

Fire Hydrant Installation*				
6" x 8" and smaller - service to property line	\$ 18,049.00	\$ 19,814.00	\$ 27,074.00	\$ 29,721.00
6" x 10" - service to property line	\$ 18,204.00	\$ 19,998.00	\$ 27,306.00	\$ 29,997.00
6" x 12" - service to property line	\$ 18,375.00	\$ 20,157.00	\$ 27,563.00	\$ 30,236.00

PLAN CHECK/INSPECTION FEES

		Inside		Outside
Engineering Services**				
Plan Check Fees				
Main Extensions: per foot	\$ 0.65	\$ 0.66	\$ 0.98	\$ 0.99
BUT not less than	\$ 460.00	\$ 465.00	\$ 690.00	\$ 698.00
(Includes hydrants and appurtenances and connection to water system)				
Pump Stations	\$ 3,640.00	\$ 3,716.00	\$ 5,460.00	\$ 5,574.00
Fireline Extension	\$ 190.00	\$ 190.00	\$ 285.00	\$ 285.00
Irrigation Systems	\$ 180.00	\$ 186.00	\$ 270.00	\$ 279.00
Miscellaneous (per hour) plus equipment	\$ 90.00	\$ 93.00	\$ 135.00	\$ 140.00

Storm Drainage Plan Review Fees ***

Preliminary Drainage Plans				
Residential Development	\$ 730.00	\$ 743.00	N/A	N/A
Non-Residential Development	\$ 730.00	\$ 730.00	N/A	N/A
Plus per IHSU	\$ 22.77	\$ 23.00		
Final Detailed Drainage Plans				
Residential Development (per lot)				
0 - 20 Lots	\$ 80.00	\$ 80.00	N/A	N/A
21 - 50 Lots	\$ 70.00	\$ 70.00	N/A	N/A
51 - 100 Lots	\$ 60.00	\$ 60.00	N/A	N/A
100+ Lots	\$ 50.00	\$ 50.00	N/A	N/A
Minimum Charge	\$ 550.00	\$ 557.00	N/A	N/A
Non-Residential Development				
per IHSU	\$ 50.00	\$ 50.00	N/A	N/A
Minimum Charge	\$ 550.00	\$ 557.00	N/A	N/A

Resubmittal Fees

First Resubmittal	No Charge	No Charge	N/A	N/A
Subsequent Resubmittal	\$ 550.00	\$ 557.00	N/A	N/A

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2025

	2024	2025		
		Inside		Outside
Field Inspection Fees				
Water main extensions (per foot)	\$ 1.73	\$ 1.73	\$ 2.60	\$ 2.60
but not less than:	\$ 605.00	\$ 605.00	\$ 908.00	\$ 908.00
Pump Station	\$ 3,456.00	\$ 3,456.00	\$ 5,184.00	\$ 5,184.00
Miscellaneous (per hour)	\$ 86.00	\$ 86.00	\$ 129.00	\$ 129.00
 Wastewater Fees **				
Lateral Connection at P/L	\$ 173.00	\$ 173.00	\$ 260.00	\$ 260.00
Lateral Connection at Main	\$ 432.00	\$ 432.00	\$ 648.00	\$ 648.00
Conveyance Facility Ext. (Per Foot)	\$ 3.45	\$ 3.45	\$ 5.00	\$ 5.00
but not less than:	\$ 864.00	\$ 864.00	\$ 1,296.00	\$ 1,296.00
Pump Station	\$ 3,456.00	\$ 3,456.00	\$ 5,184.00	\$ 5,184.00
Miscellaneous (per hour)	\$ 86.00	\$ 86.00	\$ 129.00	\$ 129.00
 Storm Drainage Inspection Fees ***				
Residential Development (per lot)	\$ 86.00	\$ 93.00	N/A	N/A
Non-Residential Development (per IHSU)	\$ 43.00	\$ 46.00	N/A	N/A
Minimum Charge	\$ 346.00	\$ 376.00	N/A	N/A
Conveyance Facility Extensions (per foot)	\$ 2.15	\$ 2.15	N/A	N/A
Minimum Charge	\$ 518.00	\$ 557.00	N/A	N/A
Unscheduled Inspections**** (per site visit)	\$ 86.00	\$ 93.00	N/A	N/A
 <u>MISCELLANEOUS FEES AND CHARGES</u>				
Office Services		Inside		Outside
New Account	\$ 25.00	\$ 26.00	N/A	N/A
Account Maintenance	\$ 5.00	\$ 5.00	N/A	N/A
Past Due Notice	\$ 3.50	\$ 3.50	N/A	N/A
Lien Recovery Charge	\$ 147.00	\$ 147.00	N/A	N/A
Utility/Lien Search Fee (Manual) per parcel	\$ 38.00	\$ 39.00	N/A	N/A
Park Reservation Fee (non-refundable)	\$ 210.00	\$ 210.00	N/A	N/A
 Field Services				
Pavement Restoration Charge (refundable, if assessed and not required)				
Asphalt Patch	\$ 2,359.00	\$ 2,359.00	\$ 3,539.00	\$ 3,539.00
Concrete Patch	\$ 1,681.00	\$ 1,681.00	\$ 2,522.00	\$ 2,522.00
Asphalt Trench	\$ 4,321.00	\$ 4,321.00	\$ 6,482.00	\$ 6,482.00
Concrete Trench	\$ 5,179.00	\$ 5,179.00	\$ 7,769.00	\$ 7,769.00

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2025

Field Services (continued)	2024	2025		Outside
		Inside	Cost	Cost
County Road Permit	N/A	N/A		
Water Meter Installation				
3/4" & 1"	\$ 184.00	\$ 191.00	\$ 276.00	\$ 286.50
1-1/2" & 2"	\$ 290.00	\$ 300.00	\$ 435.00	\$ 450.00
3" and greater		Actual Time, Materials & Equipment		
Water Meter Reactivation	\$ 69.00	\$ 72.00	\$ 104.00	\$ 108.00
Water Meter Reinstallation	\$ 184.00	\$ 191.00	\$ 276.00	\$ 287.00
Water Meter Deactivation	\$ 69.00	\$ 72.00	\$ 104.00	\$ 108.00
Water Meter Tampering				
Tampering Fee	\$ 501.00	\$ 517.00	\$ 752.00	\$ 776.00
Tampering Repair		Actual Time, Materials & Equipment		
Fire Service - Detector, Meter & MXU	\$ 813.00	\$ 844.00	\$ 1,220.00	\$ 1,266.00
Storz Adapter	\$ 462.00	\$ 728.00	\$ 693.00	\$ 1,092.00
Water Service Turn-off/Turn-on (Customer Request)				
Regular Hours	\$ 69.00	\$ 72.00	\$ 104.00	\$ 108.00
After Hours	\$ 290.00	\$ 302.00	\$ 435.00	\$ 453.00
Delinquency Notice	\$ 26.00	\$ 28.00	N/A	N/A
Water Service Turn-off/Turn-on (Delinquent Accounts)				
Regular Hours	\$ 69.00	\$ 72.00	N/A	N/A
After Hours	\$ 290.00	\$ 302.00	\$ 435.00	\$ 453.00
Flow and Pressure Test (Uncertified)				
3/4" & 1" meters only	\$ 132.00	\$ 136.00	\$ 198.00	\$ 204.00
1-1/2" & 2" meters only	\$ 237.00	\$ 245.00	\$ 356.00	\$ 368.00
Larger than 2"		Actual Time, Materials & Equipment		
Meter Test Fee (based on meter size)				
3/4" & 1"	\$ 289.00	\$ 300.00	\$ 434.00	\$ 450.00
1-1/2" & 2"	\$ 374.00	\$ 409.00	\$ 561.00	\$ 614.00
3" or greater		Actual Time, Materials & Equipment		
Utility Plant Locates				
Regular Hours	N/C	N/C	N/C	N/C
After Hours	\$ 267.00	\$ 273.00	\$ 401.00	\$ 410.00
Emergency	N/C	N/C	N/C	N/C
Utility Compliance Specialist				
Inspection	\$ 118.00	\$ 123.00	\$ 177.00	\$ 185.00
Administration Fee	\$ 50.00	\$ 55.00	\$ 75.00	\$ 83.00
Utility Labor Rate Hourly (Eqp not included)	\$ 105.00	\$ 109.00	\$ 158.00	\$ 164.00

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2025

	2024		2025	
<u>RETAIL WATER SERVICE RATES</u>				
General Service - Monthly Service Charge				
Meter Size		Inside		Outside
5/8 x 3/4 inches	\$ 15.81	16.36	\$ 23.71	\$ 24.54
1 inch	\$ 18.07	18.70	\$ 27.13	\$ 28.08
1 1/2 inch	\$ 25.70	26.60	\$ 38.55	\$ 39.90
2 inch	\$ 34.53	35.74	\$ 51.77	\$ 53.58
3 inch	\$ 65.51	67.80	\$ 98.23	\$ 101.67
4 inch	\$ 121.71	125.97	\$ 182.55	\$ 188.94
6 inch	\$ 432.72	447.87	\$ 649.09	\$ 671.81
8 inch	\$ 1,580.65	1,635.97	\$ 2,371.00	\$ 2,453.99
10 inch	\$ 5,637.53	5,834.84	\$ 8,456.27	\$ 8,752.24
12 inch	\$ 21,193.27	21,935.03	\$ 31,789.89	\$ 32,902.54
 Residential Commodity Charge (per HCF)				
Per HCF/Month	\$ 2.73	2.83	\$ 4.09	4.23
 Non - Residential Commodity Charge (per HCF)	\$ 2.47	2.56	\$ 3.69	3.82
 Fire Protection - Monthly Service Charge				
Service Size				
1 inch	\$ 32.82	33.97	\$ 49.20	50.92
1 1/2 inch	\$ 49.38	51.11	\$ 74.07	76.66
2 inch	\$ 64.20	66.45	\$ 96.30	99.67
3 inch	\$ 70.73	73.21	\$ 106.13	109.84
4 inch	\$ 77.11	79.81	\$ 115.66	119.71
6 inch	\$ 96.24	99.61	\$ 144.36	149.41
8 inch	\$ 128.13	132.61	\$ 192.20	198.93
10 inch	\$ 179.30	185.58	\$ 268.98	278.39
12 inch	\$ 256.16	265.13	\$ 384.24	397.69
Commodity Charge (per HCF)	\$ 4.94	5.11	\$ 7.41	7.67
- For Usage Other Than Firefighting				
 Low-Income ⁽¹⁾ Senior and Low-Income ⁽¹⁾ Disabled Citizen - Monthly Service Charge				
General Service - meter size 5/8" x 3/4"	\$ 9.49	9.82	\$ 14.23	14.72
General Service - meter size 1"	\$ 10.84	11.22	\$ 16.28	16.85
 Residential Commodity Charge (per HCF)				
Per HCF/Month	\$ 1.64	1.70	\$ 2.45	2.54
 Temporary/Construction Meter				
1" Meter				
Deposit	\$ 600.00	600.00	\$ 900.00	\$ 900.00
Base Fee (per month)	\$ 18.07	18.70	\$ 28.00	\$ 28.00
Set Up Fee & Removal Fee	\$ 396.00	\$ 408.00	\$ 594.00	\$ 612.00

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2025

<u>RETAIL WATER SERVICE RATES (CONTINUED)</u>	2024	2025	
		Inside	Outside
Temporary/Construction Meter (continued)			
Hydrant meter (3" Meter)			
Deposit	\$ 4,000.00	4,000.00	\$ 6,000.00 \$ 6,000.00
Base Fee (per month)	\$ 65.51	67.80	\$ 94.94 \$ 101.70
Set Up Fee	\$ 396.00	\$ 408.00	\$ 594.00 \$ 612.00
Equipment Loss/Damage		Actual Time, Materials & Equipment	
Commodity Charge (per HCF)	\$ 2.47	2.56	\$ 3.69 3.82
City Parks and Recreation Dept. - Irrigation			
Commodity Charge (per HCF)	\$ 1.23	1.27	
Gold Mountain Golf Course Complex - Irrigation			
Commodity Charge (per HCF)	\$ 1.68	1.74	
<u>RETAIL WASTEWATER SERVICE RATES</u>			
Monthly Service Charge		Inside	Outside
Single Family			
Base Charge (per account)	\$ 39.98	41.38	\$ 59.97 62.07
Commodity Charge (per HCF)	\$ 5.37	5.56	\$ 8.04 8.32
Duplex on 1 Meter or 2 Bldgs. on 1 Meter			
Base Charge (per unit)	\$ 31.66	32.77	\$ 47.50 49.16
Commodity Charge (per HCF)	\$ 5.37	5.56	\$ 8.04 8.32
Multi - Family			
Base Charge (per unit)	\$ 31.66	32.77	\$ 47.50 49.16
Commodity Charge (per HCF)	\$ 5.37	5.56	\$ 8.04 8.32
Low-Income ⁽¹⁾ Senior and Low-Income ⁽¹⁾ Disabled Citizen			
Base Charge (per account)	\$ 23.99	24.83	\$ 35.98 37.24
Commodity Charge (per HCF)	\$ 3.22	3.34	\$ 4.99 4.99
Commercial I			
Base Charge (per account)	\$ 59.10	61.17	\$ 88.66 91.76
Commodity Charge (per HCF)	\$ 5.53	5.72	\$ 8.28 8.57
Commercial II			
Base Charge (per account)	\$ 59.53	61.61	\$ 89.30 92.43
Commodity Charge (per HCF)	\$ 7.08	7.33	\$ 10.62 10.99
Commercial III			
Base Charge (per account)	\$ 60.12	62.22	\$ 90.20 93.36
Commodity Charge (per HCF)	\$ 8.64	8.94	\$ 12.96 13.41

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2025

	2024		2025	
<u>RETAIL WASTEWATER SERVICE RATES (CONTINUED)</u>				
Monthly Service Charge		Inside		Outside
Commercial IV				
Base Charge (per account)	\$ 60.71	62.83	\$ 91.07	94.26
Commodity Charge (per HCF)	\$ 10.22	10.58	\$ 15.31	15.85
Commercial V				
Base Charge (per account)	\$ 66.78	69.12	\$ 100.20	103.71
Commodity Charge (per HCF)	\$ 12.77	13.22	\$ 19.15	19.82
Commercial VI				
Base Charge (per account)	\$ 73.45	76.02	\$ 110.20	114.06
Commodity Charge (per HCF)	\$ 15.95	16.51	\$ 23.93	24.77
Commercial VII				
Base Charge (per account)	\$ 80.80	83.63	\$ 121.21	125.45
Commodity Charge (per HCF)	\$ 18.63	19.28	\$ 27.96	28.94
Commercial Special				
Base Charge (per account)	\$ 88.88	91.99	\$ 133.33	138.00
Commodity Charge (per HCF)	\$ 24.93	25.80	\$ 37.35	38.66
Beverage Production				
Base Charge (per account)	\$ 60.12	62.22	\$ 90.20	93.36
Commodity Charge (per HCF)	\$ 5.62	5.82	\$ 8.41	8.70
Commercial Fountains - Separately Metered				
Base Charge (per account)	\$ 59.10	61.17	\$ 88.66	91.76
Commodity Charge (per HCF)	\$ 1.82	1.88	\$ 2.73	2.83
Septage Disposal (per gallon of tank capacity)	\$ 0.30	0.31	\$ 0.45	0.47
Leachate Per Gallon of Tank Capacity				
Individual Residential Grinder Pumps				
Grinder Pump Surcharge	\$ 12.89	13.34	\$ 19.33	20.01
Low-Income ⁽¹⁾ Senior and Low-Income ⁽¹⁾ Disabled Citizen				
Grinder Pump Surcharge	\$ 7.73	8.00	\$ 11.60	12.01

RETAIL STORMWATER RATES

		Inside		Outside
Monthly Service Charge				
Residential I (Single Family/Duplex)				
Base Charge (per account)	\$ 23.33	25.66	N/A	N/A
Exception: Duplex with 2 Meters (per account)	\$ 11.67	12.83	N/A	N/A

Exhibit A
ASSESSMENTS, RATES, FEES, AND CHARGES
EFFECTIVE January 1, 2025

	2024	2025		
<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	\$ 11.67	12.84	N/A	N/A
Residential III - SW Impact Fee (per IHSU) -100% of the Res I Base Charge	\$ 23.33	25.66	N/A	N/A
Commercial I Base Charge (per IHSU)	\$ 23.33	25.66	N/A	N/A
Commercial II - SW Impact Fee (per IHSU) 50% of the Comm I Base Charge	\$ 11.67	12.84	N/A	N/A
Commercial III - SW Impact Fee (per IHSU) 100% of the Comm I Base Charge	\$ 23.33	25.66	N/A	N/A
Public School Districts (per account)	\$ 23.33	25.66	N/A	N/A
Low-Income ⁽¹⁾ Senior and Low-Income ⁽¹⁾ Disabled Citizen Base Charge (per account)	\$ 14.00	15.40	N/A	N/A
Multi - Family & Commercial Rate Adjustment				
Water Quality (per IHSU)	\$ 2.57	2.83	N/A	N/A
Water Quantity (per IHSU)	\$ 7.80	8.58	N/A	N/A
Stormwater Penalty				
New Multi - Family & Commercial development without on-site detention Charge (per IHSU)	\$ 5.16	5.68	N/A	N/A

⁽¹⁾Low-Income defined as Gross Earned Income of \$40,000 or less. Low-Income is a 40% discount.

*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. 5502

AN ORDINANCE of the City Council of the City of Bremerton, Washington, establishing the amount to be collected in 2025 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 2024 is 45,390; and

WHEREAS, the City Council has properly given notice of the public hearing held on November 6, 2024, 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 \$8,981,223; and

WHEREAS, the City's actual EMS levy amount from the previous year, including any refunds and abatements levied was \$2,299,698; 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 2025 tax year. The dollar amount of the increase over the actual levy from the previous year shall be \$15,571 which is an effective percent increase of 0.17337% 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 2025 tax year. The dollar amount of the increase over the actual levy from the previous year shall be \$882,336 which is an effective percent increase of 38.3675% over 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. This levy is further subject to the maximum allowable levy rate of \$0.50 per \$1,000 of assessed valuation.

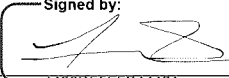
SECTION 3. That a property tax levy for debt redemption of the 2010 Public Safety UTGO Refunding Bonds, as previously authorized by the voters, is hereby authorized to levy property taxes to be collected in 2025 at a rate sufficient to provide \$900,000 needed to meet debt service obligations in 2025.

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 2025 at a rate sufficient to provide \$550,000 needed to meet debt service obligations in 2025.

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 6th day of November, 2024

Signed by: 
4426DF5FFB44421...

JENNIFER CHAMBERLIN, Council President

Approved this 7th day of November, 2024

Signed by: 
BAF46095E8E747B...

GREG WHEELER, Mayor

ATTEST:

APPROVED AS TO FORM:

Signed by: 
24ED5ED4E45C41F...

ANGELA HOOVER, City Clerk

Signed by: 
D6F55D0058254A1...

KYLIE FINNELL, City Attorney

PUBLISHED the 8th day of November, 2024

EFFECTIVE the 18th day of November, 2024

ORDINANCE NO. 5502

ORDINANCE NO. 5503

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 years 2025-2026, 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 a biennial 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 biennial budget for the fiscal years 2025-2026 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 7, 2024 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 2025-2026 biennial budget for the City, as amended by the City Council during its November 7, 2024, Budget Workshop meeting, (“2025-2026 Biennial Budget”), on file in the office of the City Clerk, is hereby incorporated herein by this reference.

SECTION 2. The 2025-2026 Biennial Budget, covering the period from January 1, 2025, through December 31, 2026, 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 \$252,176,925 expenditures, and ending fund balances of \$252,176,925, and funding of category groups pursuant to BMC 3.02.010 in 2025,

4) fund balances as set forth in Exhibit A, attached hereto and incorporated herein by this reference, including regular revenues and unencumbered fund balances of \$235,826,441 expenditures, and ending fund balances of \$235,826,441, and funding of category groups pursuant to BMC 3.02.010 in 2026,

is hereby adopted and approved, and the totals for these funds as noted in Exhibit A are hereby appropriated for the fiscal years 2025-2026.

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. 315, the Transportation Capital 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.

(c) Accelerating tax exemption amounts for business and occupation taxes pursuant to BMC 3.48.050(2)(c) as follows:

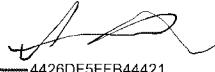
For the year 2025, the tax exemption for business and occupation taxes is frozen at \$1,040,000.

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.

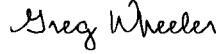
SECTION 6. Effective Date. This ordinance shall take effect and be in force ten (10) days from and after its passage, approval and publication as provided by law.

PASSED by the City Council the 20th day of November, 2024

Signed by:


4426DE5EFB44421...
JENNIFER CHAMBERLIN, Council President

Approved this 21st day of November, 2024

Signed by:


BAF46095E8E747B
GREG WHEELER, Mayor

ATTEST:

APPROVED AS TO FORM:

Signed by:

Angela Hoover

24ED6ED4E45C41F...

ANGELA HOOVER, City Clerk

Signed by:

Kylie Finnell

B6F55B0050254A1...

KYLIE FINNELL, City Attorney

PUBLISHED the 22nd day of November, 2024

EFFECTIVE the 2nd day of December, 2024

ORDINANCE NO. 5503 .

2025 Recommended Budget - Revenue Summary

Fund	Beg Fund Bal	Taxes	Licenses and Permits	Intergov Revenue	Charges for Service	Fines and Forfeits	Other Revenue	2025 Total Budget
General Fund								
General Government:								
City Council	-	-	-	-	184,161	-	-	184,161
Executive	-	-	-	-	249,262	-	-	249,262
Financial Services	-	-	-	-	966,257	-	-	966,257
Legal Department	-	-	-	-	764,256	-	-	764,256
Human Resources	-	-	-	-	387,855	-	-	387,855
Community Development	-	3,470,500	1,225,750	37,500	672,500	15,000	-	5,421,250
Municipal Court	-	-	-	250,000	139,260	145,250	10,300	544,810
City Auditor	-	-	-	-	61,310	-	-	61,310
Law Enforcement	-	-	3,780	246,586	590,500	500	20,000	861,366
Fire/Emergency Medical	-	3,000,000	600	1,200,750	625,150	-	-	4,826,500
Police & Fire Pension	-	-	-	100,000	-	-	-	100,000
General Facilities	-	-	-	-	216,681	-	796,000	1,012,681
General Parks	-	-	-	-	184,200	-	70,000	254,200
Engineering	-	-	100,000	-	3,247,858	-	-	3,347,858
Non-Departmental	-	32,974,248	32,000	1,969,642	266,618	500,000	942,000	36,684,508
Beginning Balance	15,080,274	-	-	-	-	-	-	15,080,274
Total General Fund	\$ 15,080,274	\$ 39,444,748	\$ 1,362,130	\$ 3,804,478	\$ 8,555,868	\$ 660,750	\$ 1,838,300	\$ 70,746,548
Special Revenue Funds:								
Street	10,569	850,000	-	820,000	113,000	-	1,820,000	3,613,569
Contingency Reserve	2,341,463	-	-	-	-	-	60,000	2,401,463
Lodging Tax	829,285	755,000	-	-	-	-	15,000	1,599,285
Parking System	254,307	-	-	-	-	435,500	1,622,500	2,312,307
Comm. Dev. Block Grant	223,072	-	-	500,000	5,000	-	95,500	823,572
Abatement Revolving Fund	155,735	-	-	-	-	50,000	110,000	315,735
Police Special Projects	567,787	-	-	-	-	-	10,000	577,787
Public Access Television	314,131	-	268,000	-	167,367	-	61,600	811,098
Gift & Donations Fund	223,968	-	-	-	-	-	1,900	225,868
Trial Improvement	80,010	-	-	-	-	-	3,100	83,110
One Percent for Arts	10,000	-	-	-	-	-	100	10,100
Conference Center Oper	272,654	-	-	-	1,323,000	-	460,000	2,055,654
Total Spec. Rev. Funds	\$ 5,282,981	\$ 1,605,000	\$ 268,000	\$ 1,320,000	\$ 1,608,367	\$ 485,500	\$ 4,259,700	\$ 14,829,548
Debt Service Fund:								
2010 UTGO	141,293	900,000	-	-	-	-	1,000	1,042,293
Government Center LTGO	89,846	-	-	-	-	-	332,200	422,046
2015 Public Safety Bond	306,524	550,000	-	-	-	-	5,000	861,524
2019 Refunding LTGO	13,619	330,000	-	3,500	-	-	196,500	543,619
Total Debt Service Fund	\$ 551,282	\$ 1,780,000	\$ -	\$ 3,500	\$ -	\$ -	\$ 534,700	\$ 2,869,482
Capital Improvement Funds:								
General Govt Capital Improv.	4,486,960	1,300,000	-	-	-	-	275,000	6,061,960
Park Facilities Construction	526,311	-	-	319,770	-	-	1,470,698	2,316,779
Residential Street & Sidewalk Fund	-	-	-	-	-	-	-	-
Transportation Projects Fund	4,430,019	2,000,200	150,000	6,646,038	-	-	1,129,450	14,355,707
Fire Public Safety Capital	22,089	-	-	-	-	-	-	22,089
Affordable Housing Capital Fund	1,468,652	-	-	-	-	-	100,500	1,569,152
Total Capital Improv. Funds	\$ 10,934,030	\$ 3,300,200	\$ 150,000	\$ 6,965,808	\$ -	\$ -	\$ 2,975,648	\$ 24,325,686
Total General Gov't Funds	\$ 31,848,568	\$ 46,129,948	\$ 1,780,130	\$ 12,093,786	\$ 10,164,235	\$ 1,146,250	\$ 9,608,348	\$ 112,771,264
Enterprise Funds:								
Water Utility	8,754,254	-	-	-	17,110,000	15,000	804,000	26,683,254
Water Capital	5,642,811	-	-	-	400,000	-	4,510,600	10,553,411
Wastewater Utility	7,156,891	-	-	-	19,788,000	21,000	244,000	27,209,891
Wastewater Capital	7,818,776	-	-	7,800,000	-	-	12,100,604	27,719,380
Stormwater Utility	1,461,869	-	-	30,000	6,995,000	6,000	115,000	8,607,869
Stormwater Capital	2,659,386	-	-	3,896,368	-	-	725,000	7,280,754
Utility Debt Reserve	1,795,082	-	-	-	-	-	6,000	1,801,082
Gold Mountain Golf Complex	2,743,106	-	-	-	6,959,066	-	66,000	9,768,172
Total Enterprise Funds	\$ 38,032,175	\$ -	\$ -	\$ 11,726,368	\$ 51,252,066	\$ 42,000	\$ 18,571,204	\$ 119,623,813
Internal Service Funds:								
Risk Management	278,277	-	-	-	-	-	4,380,781	4,659,058
Self Ins Health	36,652	-	-	-	-	-	-	36,652
Employment Security	309,944	-	-	-	-	-	41,000	350,944
Accumulated Leave Liability	875,711	-	-	-	-	-	380,000	1,255,711
ER&R Operations & Maint	69,144	-	-	-	2,387,000	-	3,500	2,459,644
ER&R Equipment Reserves	6,116,944	-	-	-	-	-	1,413,831	7,530,775
Information Services	399,006	-	-	203,571	2,849,187	-	37,300	3,489,064
Total Internal Service Funds	\$ 8,085,677	\$ -	\$ -	\$ 203,571	\$ 5,236,187	\$ -	\$ 6,256,412	\$ 19,781,847
Total Business Type Funds	\$ 46,117,852	\$ -	\$ -	\$ 11,929,939	\$ 56,488,253	\$ 42,000	\$ 24,827,616	\$ 139,405,660
Total All Funds	\$ 77,966,420	\$ 46,129,948	\$ 1,780,130	\$ 24,023,725	\$ 66,652,488	\$ 1,188,250	\$ 34,435,964	\$ 252,176,925

2025 Recommended Budget - Expenditure Summary

Fund	Personnel	Supplies & Services	Debt Service	Capital Outlay	Transfers	Ending Fund Balance	2025 Total Budget
General Fund							
General Government:							
City Council	417,000	31,354	-	-	-	-	448,354
Executive	513,100	93,746	-	-	-	-	606,846
Financial Services	1,468,400	349,745	-	-	-	-	1,818,145
Legal Department	1,787,200	224,513	-	-	-	-	2,011,713
Human Resources	602,500	341,761	-	-	-	-	944,261
Community Development	2,366,400	879,183	-	-	85,000	-	3,330,583
Municipal Court	1,376,149	776,616	-	-	-	-	2,152,765
City Auditor	144,200	5,064	-	-	-	-	149,264
Law Enforcement	13,554,200	2,266,044	-	50,000	-	-	15,870,244
Fire/Emergency Medical	14,084,900	1,725,865	-	-	-	-	15,810,765
Police & Fire Pension	1,176,000	477,700	-	-	-	-	1,653,700
General Facilities	556,600	1,449,485	-	407,000	-	-	2,413,085
General Parks	2,642,800	902,802	-	-	-	-	3,545,602
Engineering	4,031,200	350,333	-	-	-	-	4,381,533
Non-Departmental	-	5,993,767	-	-	1,525,000	-	7,518,767
Ending Fund Balance	-	-	-	-	-	8,090,921	8,090,921
Total General Fund	\$44,720,649	\$15,867,978	\$0	\$457,000	\$1,610,000	\$8,090,921	\$70,746,548
Special Revenue Funds:							
Street	1,828,800	1,690,170	-	-	-	94,599	3,613,569
Contingency Reserve	-	-	-	-	-	2,401,463	2,401,463
Lodging Tax	-	550,000	-	-	250,000	799,285	1,599,285
Parking System	-	1,384,364	585,658	72,000	94,250	176,035	2,312,307
Comm. Dev. Block Grant	153,700	313,838	-	-	249,450	106,584	823,572
Abatement Revolving Fund	-	107,000	-	-	-	208,735	315,735
Police Special Projects	-	505,625	-	-	-	72,162	577,787
Public Access Television	506,900	135,878	-	-	-	168,320	811,098
Gift & Donations Fund	-	2,500	-	-	-	223,368	225,868
Trial Improvement	-	38,050	-	-	-	45,060	83,110
One Percent for Arts	-	-	-	-	-	10,100	10,100
Conference Center Oper	-	1,726,787	-	218,000	-	110,867	2,055,654
Total Spec. Rev. Funds	\$2,489,400	\$6,454,212	\$585,658	\$290,000	\$593,700	\$4,416,578	\$14,829,548
Debt Service Fund:							
2010 UTGO	-	-	856,525	-	-	185,768	1,042,293
Government Center LTGO	-	-	329,113	-	-	92,934	422,046
2015 Public Safety Bond	-	-	499,500	-	-	362,024	861,524
2019 Refunding LTGO	-	-	536,619	-	-	7,000	543,619
Total Debt Service Fund	\$0	\$0	\$2,221,757	\$0	\$0	\$647,726	\$2,869,482
Capital Improvement Funds:							
General Govt Capital Improv.	-	-	-	-	3,620,948	2,441,012	6,061,960
Park Facilities Construction	-	-	-	2,139,770	-	177,009	2,316,779
Residential Street & Sidewalk Fund	-	-	-	-	-	0	-
Transportation Projects Fund	275,000	1,485,000	-	7,961,002	543,000	4,091,705	14,355,707
Fire Public Safety Capital	-	-	-	-	-	22,089	22,089
Affordable Housing Capital Fund	-	1,400,000	-	-	-	169,152	1,569,152
Total Capital Improv. Funds	\$275,000	\$2,885,000	\$0	\$10,100,772	\$4,163,948	\$6,900,966	\$24,325,686
Total General Gov't Funds	\$47,485,049	\$25,207,190	\$2,807,414	\$10,847,772	\$6,367,648	\$20,056,191	\$112,771,264
Enterprise Funds:							
Water Utility	5,494,900	10,160,717	785,384	-	1,600,000	8,642,253	26,683,254
Water Capital	-	1,315,000	-	4,580,000	-	4,658,411	10,553,411
Wastewater Utility	4,511,250	12,430,816	1,941,395	-	1,700,000	6,626,430	27,209,891
Wastewater Capital	-	1,575,000	-	17,550,104	60,000	8,534,276	27,719,380
Stormwater Utility	2,114,650	4,111,772	866,025	-	175,000	1,340,422	8,607,869
Stormwater Capital	-	450,000	-	5,807,091	100,000	923,663	7,280,754
Utility Debt Reserve	-	-	-	-	-	1,801,082	1,801,082
Gold Mountain Golf Complex	12,000	5,400,509	435,315	665,000	-	3,255,348	9,768,172
Total Enterprise Funds	\$12,132,800	\$35,443,814	\$4,028,119	\$28,602,195	\$3,635,000	\$35,781,885	\$119,623,813
Internal Service Funds:							
Risk Management	625,000	3,735,779	-	-	-	298,279	4,659,058
Self Ins Health	-	-	-	-	-	36,652	36,652
Employment Security	45,000	-	-	-	-	305,944	350,944
Accumulated Leave Liability	630,000	-	-	-	-	625,711	1,255,711
ER&R Operations & Maint	652,300	1,585,139	-	30,000	-	192,205	2,459,644
ER&R Equipment Reserves	-	5,934	-	532,000	-	6,992,841	7,530,775
Information Services	1,357,700	1,721,909	-	-	-	409,455	3,489,064
Total Internal Service Funds	\$3,310,000	\$7,048,761	\$0	\$562,000	\$0	\$8,861,086	\$19,781,847
Total Business Type Funds	\$15,442,800	\$42,492,575	\$4,028,119	\$29,164,195	\$3,635,000	\$44,642,972	\$139,405,660
Total All Funds	\$62,927,849	\$67,699,765	\$6,835,533	\$40,011,967	\$10,002,648	\$64,699,162	\$252,176,925

2026 Recommended Budget - Revenue Summary

Fund	Beg Fund Bal	Taxes	Licenses and Permits	Intergov Revenue	Charges for Service	Fines and Forfeits	Other Revenue	2026 Total Budget
General Fund								
General Government:								
City Council	-	-	-	-	184,049	-	-	184,049
Executive	-	-	-	-	249,110	-	-	249,110
Financial Services	-	-	-	-	965,876	-	-	965,876
Legal Department	-	-	-	-	764,436	-	-	764,436
Human Resources	-	-	-	-	387,631	-	-	387,631
Community Development	-	3,470,500	1,225,750	-	672,500	15,000	-	5,383,750
Municipal Court	-	-	-	250,000	139,260	145,250	10,300	544,810
City Auditor	-	-	-	-	61,276	-	-	61,276
Law Enforcement	-	-	3,780	246,586	90,500	500	20,000	361,366
Fire/Emergency Medical	-	3,000,000	600	1,200,750	625,150	-	-	4,826,500
Police & Fire Pension	-	-	-	100,000	-	-	-	100,000
General Facilities	-	-	-	-	223,210	-	355,000	578,210
General Parks	-	-	-	-	184,200	-	70,000	254,200
Engineering	-	-	100,000	-	3,247,858	-	-	3,347,858
Non-Departmental	-	33,195,772	32,000	969,642	269,801	500,000	942,000	35,909,215
Beginning Balance	11,090,921	-	-	-	-	-	-	11,090,921
Total General Fund	\$ 11,090,921	\$ 39,666,272	\$ 1,362,130	\$ 2,766,978	\$ 8,064,857	\$ 660,750	\$ 1,397,300	\$ 65,009,208
Special Revenue Funds:								
Street	94,599	850,000	-	820,000	113,000	-	1,749,000	3,626,599
Contingency Reserve	2,401,463	-	-	-	-	-	60,000	2,461,463
Lodging Tax	799,285	755,000	-	-	-	-	15,000	1,569,285
Parking System	176,035	-	-	-	-	435,500	1,638,500	2,250,035
Comm. Dev. Block Grant	106,584	-	-	510,000	5,000	-	105,500	727,084
Abatement Revolving Fund	208,735	-	-	-	-	50,000	110,000	368,735
Police Special Projects	72,162	-	-	-	-	-	10,000	82,162
Public Access Television	168,320	-	241,000	-	165,634	-	95,000	669,954
Gift & Donations Fund	223,368	-	-	-	-	-	1,900	225,268
Trial Improvement	45,060	-	-	-	-	-	3,100	48,160
One Percent for Arts	10,100	-	-	-	-	-	-	10,100
Conference Center Oper	110,867	-	-	-	1,362,690	-	460,000	1,933,557
Total Spec. Rev. Funds	\$ 4,416,578	\$ 1,605,000	\$ 241,000	\$ 1,330,000	\$ 1,646,324	\$ 485,500	\$ 4,248,000	\$ 13,972,402
Debt Service Fund:								
2010 UTGO	185,768	900,000	-	-	-	-	1,000	1,086,768
Government Center LTGO	92,934	-	-	-	-	-	332,200	425,134
2015 Public Safety Bond	362,024	-	-	-	-	-	5,000	367,024
2019 Refunding LTGO	7,000	330,000	-	3,500	-	-	196,500	537,000
Total Debt Service Fund	\$ 647,726	\$ 1,230,000	\$ -	\$ 3,500	\$ -	\$ -	\$ 534,700	\$ 2,415,926
Capital Improvement Funds:								
General Govt Capital Improv.	2,441,012	1,200,000	-	-	-	-	275,000	3,916,012
Park Facilities Construction	177,009	-	-	-	-	-	105,000	282,009
Residential Street & Sidewalk Fund	-	-	-	-	-	-	-	-
Transportation Projects Fund	4,091,705	2,000,400	150,000	6,696,386	-	-	1,592,500	14,530,991
Fire Public Safety Capital	22,089	-	-	-	-	-	-	22,089
Affordable Housing Capital Fund	169,152	-	-	-	-	-	100,500	269,652
Total Capital Improv. Funds	\$ 6,900,966	\$ 3,200,400	\$ 150,000	\$ 6,696,386	\$ -	\$ -	\$ 2,073,000	\$ 19,020,752
Total General Gov't Funds	\$ 23,056,191	\$ 45,701,672	\$ 1,753,130	\$ 10,796,864	\$ 9,711,181	\$ 1,146,250	\$ 8,253,000	\$ 100,418,288
Enterprise Funds:								
Water Utility	8,642,253	-	-	-	17,110,000	15,000	805,000	26,572,253
Water Capital	4,658,411	-	-	-	400,000	-	8,835,600	13,894,011
Wastewater Utility	6,626,430	-	-	-	19,788,000	21,000	216,000	26,651,430
Wastewater Capital	8,534,276	-	-	1,400,000	-	-	11,430,093	21,364,369
Stormwater Utility	1,340,422	-	-	50,000	6,995,000	7,000	115,000	8,507,422
Stormwater Capital	923,663	-	-	3,710,000	-	-	1,275,000	5,908,663
Utility Debt Reserve	1,801,082	-	-	-	-	-	6,000	1,807,082
Gold Mountain Golf Complex	3,255,348	-	-	-	7,167,838	-	66,000	10,489,186
Total Enterprise Funds	\$ 35,781,885	\$ -	\$ -	\$ 5,160,000	\$ 51,460,838	\$ 43,000	\$ 22,748,693	\$ 115,194,416
Internal Service Funds:								
Risk Management	298,279	-	-	-	-	-	4,380,781	4,679,060
Self Ins Health	36,652	-	-	-	-	-	-	36,652
Employment Security	305,944	-	-	-	-	-	42,500	348,444
Accumulated Leave Liability	625,711	-	-	-	-	-	390,000	1,015,711
ER&R Operations & Maint	192,205	-	-	-	2,266,000	-	3,500	2,461,705
ER&R Equipment Reserves	6,992,841	-	-	-	-	-	1,380,885	8,373,726
Information Services	409,455	-	-	-	2,851,685	-	37,300	3,298,440
Total Internal Service Funds	\$ 8,861,086	\$ -	\$ -	\$ -	\$ 5,117,685	\$ -	\$ 6,234,966	\$ 20,213,737
Total Business Type Funds	\$ 44,642,972	\$ -	\$ -	\$ 5,160,000	\$ 56,578,523	\$ 43,000	\$ 28,983,659	\$ 135,408,154
Total All Funds	\$ 67,699,162	\$ 45,701,672	\$ 1,753,130	\$ 15,956,864	\$ 66,289,704	\$ 1,189,250	\$ 37,236,659	\$ 235,826,441

2026 Recommended Budget - Expenditure Summary

Fund	Personnel	Supplies & Services	Debt Service	Capital Outlay	Transfers	Ending Fund Balance	2026 Total Budget
General Fund							
General Government:							
City Council	417,000	31,373	-	-	-	-	448,373
Executive	513,100	93,769	-	-	-	-	606,869
Financial Services	1,468,400	349,811	-	-	-	-	1,818,211
Legal Department	1,787,200	225,595	-	-	-	-	2,012,795
Human Resources	602,500	341,790	-	-	-	-	944,290
Community Development	2,366,400	882,288	-	-	95,000	-	3,343,688
Municipal Court	1,376,149	776,671	-	-	-	-	2,152,820
City Auditor	144,200	5,071	-	-	-	-	149,271
Law Enforcement	13,554,200	2,286,398	-	-	-	-	15,840,598
Fire/Emergency Medical	14,118,600	1,643,618	-	-	-	-	15,762,218
Police & Fire Pension	1,176,000	477,700	-	-	-	-	1,653,700
General Facilities	564,100	1,303,947	-	50,000	-	-	1,918,047
General Parks	2,642,800	902,921	-	-	-	-	3,545,721
Engineering	4,031,200	350,514	-	-	-	-	4,381,714
Non-Departmental	(3,000,000)	5,983,767	-	-	1,475,000	-	4,458,767
Ending Fund Balance	-	-	-	-	-	5,972,125	5,972,125
Total General Fund	\$41,761,849	\$15,655,233	\$0	\$50,000	\$1,570,000	\$5,972,125	65,009,208
Special Revenue Funds:							
Street	1,832,800	1,638,798	-	-	-	155,000	3,626,599
Contingency Reserve	-	-	-	-	-	2,461,463	2,461,463
Lodging Tax	-	550,000	-	-	250,000	769,285	1,569,285
Parking System	-	1,392,684	587,708	118,000	94,250	57,394	2,250,035
Comm. Dev. Block Grant	153,700	313,845	-	-	250,000	9,539	727,084
Abatement Revolving Fund	-	106,500	-	-	-	262,235	368,735
Police Special Projects	-	5,625	-	-	-	76,537	82,162
Public Access Television	506,900	102,748	-	-	-	60,306	669,954
Gift & Donations Fund	-	2,500	-	-	-	222,768	225,268
Trial Improvement	-	37,000	-	-	-	11,160	48,160
One Percent for Arts	-	-	-	-	-	10,100	10,100
Conference Center Oper	-	1,776,476	-	93,000	-	64,081	1,933,557
Total Spec. Rev. Funds	\$2,493,400	\$5,926,176	\$587,708	\$211,000	\$594,250	\$4,159,868	\$13,972,402
Debt Service Fund:							
2010 UTGO	-	-	855,925	-	-	230,843	1,086,768
Government Center LTGO	-	-	331,913	-	-	93,221	425,134
2015 Public Safety Bond	-	-	-	-	-	367,024	367,024
2019 Refunding LTGO	-	-	523,937	-	-	13,063	537,000
Total Debt Service Fund	\$0	\$0	\$1,711,775	\$0	\$0	\$704,151	\$2,415,926
Capital Improvement Funds:							
General Govt Capital Improv.	-	-	-	-	2,393,250	1,522,762	3,916,012
Park Facilities Construction	-	-	-	100,000	-	182,009	282,009
Residential Street & Sidewalk Fund	-	-	-	-	-	0	-
Transportation Projects Fund	275,000	1,321,000	-	8,315,100	522,000	4,097,891	14,530,991
Fire Public Safety Capital	-	-	-	-	-	22,089	22,089
Affordable Housing Capital Fund	-	100,000	-	-	-	169,652	269,652
Total Capital Improv. Funds	\$275,000	\$1,421,000	\$0	\$8,415,100	\$2,915,250	\$5,994,402	\$19,020,752
Total General Gov't Funds	\$44,530,249	\$23,002,409	\$2,299,482	\$8,676,100	\$5,079,500	\$16,830,547	\$100,418,288
Enterprise Funds:							
Water Utility	5,473,600	10,058,511	1,098,536	-	1,925,000	8,016,606	26,572,253
Water Capital	-	1,800,000	-	7,108,559	-	4,985,452	13,894,011
Wastewater Utility	4,511,250	12,467,130	2,314,207	-	1,895,000	5,463,843	26,651,430
Wastewater Capital	-	2,200,000	-	10,764,593	60,000	8,339,776	21,364,369
Stormwater Utility	2,114,650	4,117,841	856,738	-	725,000	693,192	8,507,422
Stormwater Capital	-	825,000	-	4,873,000	-	210,663	5,908,663
Utility Debt Reserve	-	-	-	-	-	1,807,082	1,807,082
Gold Mountain Golf Complex	12,000	5,652,270	432,190	592,500	-	3,800,226	10,489,186
Total Enterprise Funds	\$12,111,500	\$37,120,752	\$4,701,671	\$23,338,652	\$4,605,000	\$33,316,841	\$115,194,416
Internal Service Funds:							
Risk Management	625,000	4,032,839	-	-	-	21,221	4,679,060
Self Ins Health	-	-	-	-	-	36,652	36,652
Employment Security	45,000	-	-	-	-	303,444	348,444
Accumulated Leave Liability	630,000	-	-	-	-	385,711	1,015,711
ER&R Operations & Maint	652,300	1,588,227	-	20,000	-	201,178	2,461,705
ER&R Equipment Reserves	-	5,934	-	1,159,000	-	7,208,792	8,373,726
Information Services	1,356,200	1,769,285	-	-	-	172,955	3,298,440
Total Internal Service Funds	\$3,308,500	\$7,396,285	\$0	\$1,179,000	\$0	\$8,329,952	\$20,213,737
Total Business Type Funds	\$15,420,000	\$44,517,037	\$4,701,671	\$24,517,652	\$4,605,000	\$41,646,793	\$135,408,154
Total All Funds	\$59,950,249	\$67,519,447	\$7,001,153	\$33,193,752	\$9,684,500	\$58,477,340	\$235,826,441

