

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

	<u>Actual</u> <u>2016</u>	<u>Actual</u> <u>2017</u>	<u>Actual</u> <u>2018</u>	<u>Actual</u> <u>2019</u>	<u>Budget</u> <u>2020</u>	<u>Budget</u> <u>2021</u>
Taxes	\$30,082,636	\$30,926,610	\$32,212,881	\$32,474,946	\$32,421,057	\$33,533,194
Licenses & Permits	1,204,323	1,172,596	1,397,726	1,535,956	1,448,950	1,388,550
Intergovernmental	1,160,750	1,245,194	1,746,597	3,810,445	2,356,858	1,979,196
Charges for Services	5,034,048	5,443,913	5,646,210	5,810,942	6,008,707	6,326,365
Fines & Forfeits	1,195,740	1,093,946	1,206,713	1,334,136	1,046,400	995,900
Other Revenue	262,619	1,688,459	609,372	1,068,491	692,952	857,500
Total	\$38,940,116	\$41,570,718	\$42,819,499	\$46,034,915	\$43,974,924	\$45,080,705

Overview

Budgeted General Fund revenue for 2021 incorporates anticipated increases of \$1.64 million in taxes, charges for services and transfer-in categories. License and Permits, Intergovernmental, Fines and Forfeitures and Miscellaneous revenue categories are budgeted to decrease by \$493k.

Though the combined General Fund revenue has increased by over \$1.15 million, it is important to note that many of these revenue sources are economically driven. Additionally, future impacts of COVID-19 are relatively uncertain for the upcoming year and therefore revenue projec-

tions will remain conservative and monitored closely in order to provide important services to our citizens when cash flows may be impacted by changes in economic activity.

Property Tax

The City's property tax is levied based on the assessed property value from the previous year, as determined by the Kitsap County Assessor. Annually the City Council sets the property tax levy as part of the annual budget process. The levy limit applied to the highest allowed levy is the lesser of 1% or the IPD for tax districts with a population greater than 10,000. For this year,

General Fund Overview

the IPD was less than 1% at .602%. In order to increase the levy limit up to 1%, a substantial need resolution must be passed by the City Council. The budgeted property tax revenue (including new construction, re-funds, canceled taxes and supplements) is \$8,155,446.

In addition, the EMS tax levy of forty-seven

cents (\$0.47) per thousand dollars (\$1,000) of assessed valuation has been levied with an estimated revenue (including new construction, re-funds, canceled taxes and supplements) of \$2,086,406.

The following tables recap the City's recent property tax levy information along with 2021 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 - 2016 - 2021

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	
2021	4,423,677,729	8,155,446	1.84	2,086,406	0.47	1,450,000	0.33	11,691,852	2.64
2020	4,005,062,409	7,863,023	1.96	1,348,528	0.50	1,450,000	0.36	10,661,551	2.83
2019	3,603,403,693	7,619,234	2.11	1,306,777	0.37	1,256,119	0.35	10,182,130	2.83
2018	3,073,499,584	7,411,130	2.41	1,360,288	0.45	1,271,042	0.41	10,042,460	3.27
2017	2,736,605,137	7,206,473	2.63	1,235,903	0.45	1,312,110	0.57	9,754,486	3.66
2016	2,503,409,559	7,085,163	2.83	1,215,901	0.49	1,427,025	0.39	9,728,089	3.71

Note: 2021 are estimates

Historical Ad Valorem Property Tax Rates in the City of Bremerton 2016 - 2021

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

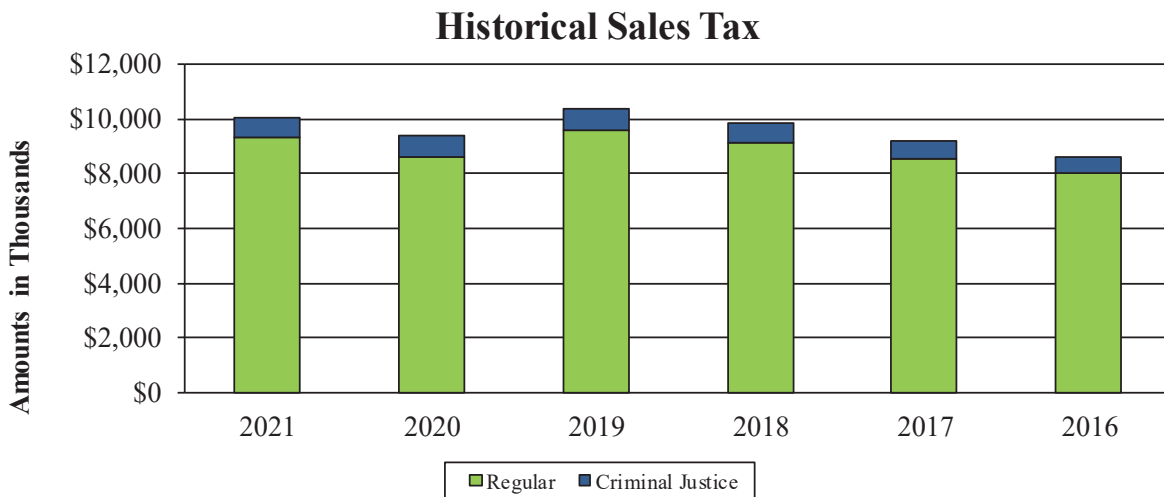
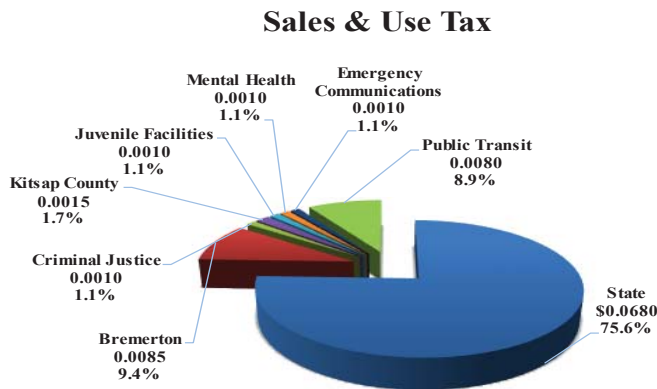
Collection	Total City of Bremerton					Other Government Agencies							Total	
	City		Emergency			School								
	General	City	Medical	Total	Percent	Wash State	Kitsap County	Port of Bremerton	District No. 100	PUD	Regional Library	Total		Percent
2021	1.84	0.33	0.47	2.64	25.1%	2.98	0.87	0.27	3.31	0.06	0.40	7.89	74.9%	10.53
2020	1.96	0.36	0.50	2.83	26.4%	2.98	0.87	0.27	3.31	0.06	0.40	7.89	73.6%	10.72
2019	2.11	0.35	0.37	2.83	27.4%	2.66	0.93	0.30	3.15	0.06	0.40	7.50	72.6%	10.33
2018	2.41	0.41	0.45	3.27	24.9%	3.02	1.02	0.33	5.02	0.07	0.43	9.88	75.1%	13.16
2017	2.63	0.57	0.45	3.66	27.8%	2.12	1.09	0.35	5.53	0.07	0.35	9.51	72.2%	13.17
2016	2.83	0.39	0.49	3.71	27.2%	2.36	1.17	0.38	5.57	0.08	0.38	9.93	72.8%	13.64

General Fund Overview

Sales & Use Tax

The sales tax rate in Bremerton is 9%. Of this amount, the City's portion is .85%, with the balance going to other agencies. Due to higher than anticipated sales tax receipts across all categories for first quarter in 2020, and unprecedented new construction activity throughout the year, 2020 estimates exceed the 2021 budget by \$742k.

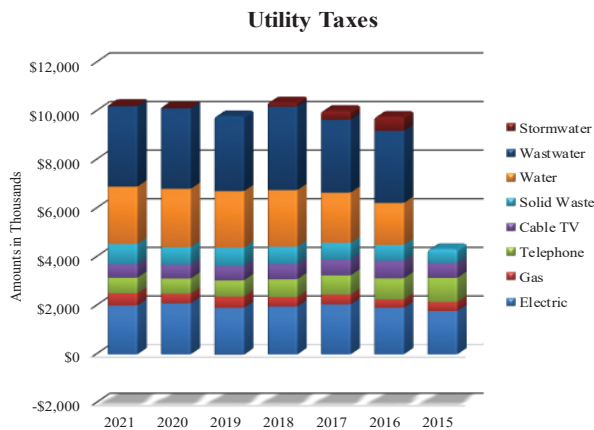
The budgeted amount for 2021, including criminal justice and affordable housing, is \$10.1 million. This conservative budget projects sales to rebound in most categories during the second half of the year and construction to continue at a higher than average rate.



General Fund Overview

Utility Tax

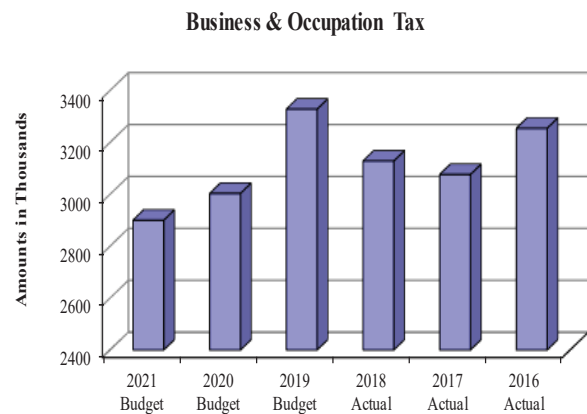
Utility taxes are levied on the gross operating revenues earned by private and city owned utilities; electric, gas, telephone, cable television, solid waste, wastewater and stormwater within Bremerton. In totality, the budget anticipates \$10.2 million from utility taxes; a \$87k increase from the 2020 budget. Gas utility and garbage solid waste have the highest anticipated increases while remaining utilities are relatively unchanged from the prior year. By Council action, stormwater utility tax is now being allocated to the Residential Street and Transportation Capital Funds.



Business & Occupation Tax

The City of Bremerton imposes a local business and occupation tax which applies to the gross income of businesses that engage in business activity within the City. Tax rates vary from 0.125% to 0.2% of gross revenue depending on the classification of business activity. For 2021, the annual \$20k increase in the B&O tax exemption will increase from \$220k to \$240k as part of the continued effort to provide tax relief for small businesses and reduce the City's depend-

ency on Business and Occupation Tax revenue. Business & Occupation Tax is the fourth largest source of revenue in the General Fund and is budgeted at \$2.9 million in 2021.



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 2021 budget anticipates receipts of \$85k from these sources, which is an essentially unchanged from the prior year projected receipts.

Licenses and Permits

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

General Fund Overview

munity Development Department issues a number of permits for new construction and development including building permits and various building, plumbing, and mechanical inspection permits. The 2021 budget anticipates total receipts of \$1.39 million from all of the various license and permit sources, which is unchanged from the prior year budget. Construction permits are also expected to remain consistent with 2020 and account for 65% of the total revenue in this category; while general business licenses are anticipated to account for 29%.

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 2021, the per capita population is 41,750.

The budget includes liquor excise tax receipts and liquor board profits totaling \$566k, which is a slight 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 recent legislation, revenue is allocated in part by the proportional share of total revenues generated by licensed retailers physically located within their jurisdiction, as well as a per capita allocation. For 2021, the budget includes a modest allocation of \$83k in marijuana excise tax revenue.

State Criminal Justice revenues are distributed on a per capita basis, and in part, on crime rates. For 2021, the City anticipates a combined total revenue of approximately \$166k which is approximately 5% below the prior year. The decrease is due to a reduction in reported violent crime rates within the City.

Total projected intergovernmental revenue for 2021 is \$1.98 million, a \$378k decrease from the prior year. The largest revenue source in this category comes from GEMT and SAFER grants awarded to the Fire Department. Some of this funding will support personnel expenses associated with three new FTEs which have been added to the department in 2020.

Charges for Service

Plan check fees are charged for development drawing review prior to the issuance of building permits and are budgeted at \$600k in 2021, a \$190k increase from the prior year.

The City of Bremerton Parks & Recreation Department provides a variety of services for our residents. The fees from these services include all participant and sponsorship fees for City recreation programs. Revenue from recreation activities are budgeted at \$113k for the upcoming year.

The City of Bremerton Fire and Emergency Services Department charges a fee for ambulance transport services which is budgeted at \$650k.

Many of the City's administrative services are provided centrally for the benefit of all departments and funds. These costs are allocated to the proprietary funds. The 2021 charges are calculated on the basis of the cost allocation plan and interfund services provided from one

General Fund Overview

fund to another. The budgeted revenue for 2020 is \$2.31 million for general government services and \$2.2 million for engineering services.

Fines & Forfeits

The amount received from fines and forfeits includes traffic citations and other fines imposed through enforcement of ordinances. The projected revenue for 2021 is \$1 million, which is a 4.83% decrease from the prior year. Non-parking infractions are trending downward and are projected with an 11.63% decrease while photo enforcement penalties, the largest revenue source in this category, are trending 2.4% below the prior year budget. Other revenue sources are consistent with 2020.

Miscellaneous Revenues

Miscellaneous revenues include interest on investments, donations, and other revenues from lease and rental arrangements. The budgeted revenue from these sources in 2021 is \$316k which is a 1.47% decrease the prior year.

Other Financing Sources

In 2021, other revenue consists of a \$541k transfer-in from the General Government Capital Improvement Fund for building and facility capital improvements including major maintenance.

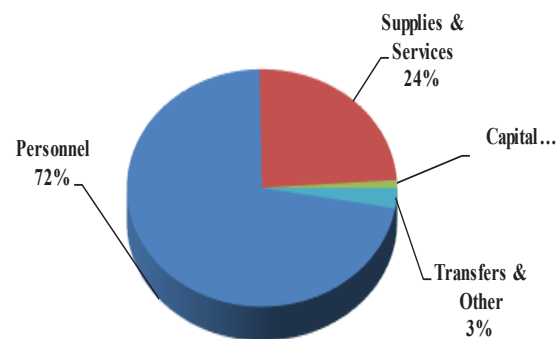
Expenditures

Excluding Ending Fund Balance, the total General Fund expenditures of \$49,295,144 are higher than the amended 2020 budget by \$397k or 1%. Personnel costs continue to be the largest expense for the General Fund at 72% of total expenditures. Increases in personnel are attributed to wage adjustments, regular step increases and

the addition of 3.0 FTEs. Supplies and Services, the second largest expenditure category in the General Fund, decreased by \$50k. The total capital budget of \$540k accounts for improvements at City owned buildings and facilities. Transfers to other funds are budgeted at \$1.359 million and support CDBG, Street, Parks Construction Affordable Housing, Contingency Reserve, Conference Center and Stormwater Operations.

The following departmental budgets provide details on objectives, goals, and planned General Fund expenditures for 2021.

General Fund Expenditures



General Fund Overview

**2021 GENERAL FUND REVENUES
BY SOURCE**

ACCOUNT	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	% CHANGE
TAXES					
311.1000 General Property Tax	8,670,356	8,900,613	9,621,900	10,241,852	6.44%
313.1100 Retail Sales & Use	9,113,214	9,593,553	8,615,000	9,300,000	7.95%
313.2700 Affordable Housing Sales Tax	-	-	74,616	77,236	N/A
313.7100 Sales Tax - Criminal Justice	714,625	750,320	770,000	725,000	-5.84%
316.1000 B & O Taxes	3,127,854	3,327,812	3,003,000	2,900,000	-3.43%
316.4100 Electric Utility Taxes	1,966,767	1,918,055	2,100,000	2,015,000	-4.05%
316.4300 Gas Utility Taxes	392,287	463,906	400,000	500,000	25.00%
316.4500 Garbage/Solid Waste	716,044	753,030	720,000	830,000	15.28%
316.4600 Television Cable Taxes	626,234	594,961	575,000	560,000	-2.61%
316.4700 Telephone Taxes	732,356	662,570	620,000	636,000	2.58%
316.4801 Water Utility Tax	2,324,594	2,320,742	2,394,883	2,359,698	-1.47%
316.4802 Wastewater Utility Tax	3,436,132	3,082,822	3,307,408	3,303,408	-0.12%
316.4803 Stormwater Utility Tax	164,051	(17,172)	-	-	N/A
316.8000 Gambling/Amusement	71,723	57,187	69,250	35,000	-49.46%
317.2000 Leasehold Excise Tax	156,644	66,544	150,000	50,000	-66.67%
TOTAL TAXES	32,212,881	32,474,945	32,421,057	33,533,194	3.43%
LICENSES & PERMITS					
321.0000 Misc. Licenses, Permits & Fees	590,045	519,464	494,450	433,550	-12.32%
322.1000 Construction Permits	755,380	883,293	899,500	899,500	0.00%
322.4000 Right Of Way Permits	45,162	127,242	50,000	50,000	0.00%
322.9000 Other Non-Business Licenses	7,139	5,957	5,000	5,500	10.00%
TOTAL LICENSES & PERMITS	1,397,726	1,535,956	1,448,950	1,388,550	-4.17%
INTERGOVERNMENTAL REVENUE					
331.0000 Federal Grants - Direct	207,279	379,213	338,568	215,044	-36.48%
332.0000 Federal Revenue	291,920	2,051,050	650,000	650,000	0.00%
333.0000 Federal Grants - Indirect	6,146	6,364	3,000	-	-100.00%
334.0000 State Grants	61,821	262,272	256,744	31,160	-87.86%
336.0098 City County Assistance	124,853	113,863	120,000	95,000	-20.83%
336.0620 Criminal Justice High Crime	114,400	113,827	115,000	104,000	-9.57%
336.0621 Law & Justice (LO POP)	59,591	24,811	13,045	13,778	5.62%
336.0626 Criminal Justice - Special Programs	42,810	45,191	47,130	48,848	3.65%
336.0642 Marijuana Excise Tax Distribution	118,813	84,858	85,000	83,000	-2.35%
336.0651 DUI - Cities	5,977	5,642	1,000	1,000	0.00%
336.0691 Fire Insurance Premium	61,710	62,165	63,870	76,236	19.36%
336.0694 Liquor Excise Tax	208,157	230,907	231,019	236,305	2.29%
336.0695 Liquor Board Profits	334,235	336,720	337,482	329,825	-2.27%
337.0700 Bremerton Housing Authority	49,633	62,321	50,000	65,000	30.00%
337.0801 Kitsap County	59,252	31,241	45,000	30,000	-33.33%
TOTAL INTERGOVERNMENTAL REVENUE	1,746,597	3,810,445	2,356,858	1,979,196	-16.02%

General Fund Revenue Detail

**2021 GENERAL FUND REVENUES
BY SOURCE**

ACCOUNT	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	% CHANGE
CHARGES FOR SERVICE					
341.0000 General Government	110,154	116,698	89,350	68,100	-23.78%
342.1000 Law Enforcement Services	268,500	224,000	144,300	143,800	-0.35%
342.2000 Fire Protection Services	1,125	800	-	-	N/A
342.3000 Detention and Correction Services	193,844	220,728	174,000	178,500	2.59%
342.4000 Inspection Fees	-	-	500	500	N/A
342.5000 Emergency Service Fee	6,248	6,602	4,300	4,700	9.30%
342.6000 ALS Transport Fees	605,384	762,105	680,000	650,000	-4.41%
343.6000 Cemetery Fees	27,837	30,680	17,000	13,000	-23.53%
345.8100 Zoning Fees	96,438	63,071	70,000	63,500	-9.29%
345.8300 Plan Check Fees	379,099	554,077	410,000	600,000	46.34%
347.3000 Park Rentals	85,246	82,635	58,150	43,500	-25.19%
347.4000 Event Admission Fee	5,020	2,960	2,500	1,500	-40.00%
347.6000 Recreation Fees	148,729	127,383	81,000	67,500	-16.67%
349.1000 Interfund General Government	2,001,621	2,222,458	2,182,434	2,308,738	5.79%
349.2100 Law Enforcement Services	50,000	-	-	-	N/A
349.3000 Other Interfund Services	1,157,871	1,019,964	1,733,249	1,762,927	1.71%
349.5700 Community Services	30,000	-	-	-	N/A
349.9500 Road Const & Engineering Services	479,094	376,782	361,924	420,100	16.07%
TOTAL SERVICE CHARGES	5,646,210	5,810,942	6,008,707	6,326,365	5.29%
FINES & FORFEITURES					
352.0000 Civil Penalties	2,782	2,982	2,000	1,700	-15.00%
353.0000 Non-Parking Infractions	226,810	278,945	215,000	190,000	-11.63%
354.0000 Photo Enforcement Penalties	870,200	901,530	750,000	732,000	-2.40%
355.0000 Criminal Traffic Misdemeanor	16,834	22,607	17,900	11,300	-36.87%
356.0000 Non-Traffic Misdemeanors	26,864	9,040	1,600	5,500	243.75%
357.3000 Court/Public Defender Recoupment	2,892	2,781	2,400	1,900	-20.83%
359.0000 Non-Court Fines	60,331	116,250	57,500	53,500	-6.96%
TOTAL FINES & FORFEITURES	1,206,713	1,334,136	1,046,400	995,900	-4.83%
MISCELLANEOUS REVENUES					
361.0000 Interest Earnings	211,570	346,477	185,000	178,000	-3.78%
362.0000 Rents & Royalties	171,196	174,976	121,810	127,600	4.75%
367.1100 Donations	1,000	1,000	-	-	N/A
369.0000 Other Miscellaneous Revenue	21,561	71,156	14,400	10,900	-24.31%
TOTAL MISCELLANEOUS REVENUES	405,327	593,609	321,210	316,500	-1.47%
OTHER FINANCING SOURCES					
395.0000 Sale of Assets	20,323	4,888	-	-	N/A
397.0000 Operating Transfers-In	177,021	466,000	371,742	541,000	45.53%
398.0000 Insurance Recoveries	6,701	3,995	-	-	N/A
TOTAL OTHER FINANCING	204,045	474,883	371,742	541,000	45.53%
TOTAL GENERAL FUND REVENUES	\$ 42,819,499	\$ 46,034,916	\$ 43,974,924	\$ 45,080,705	2.51%

General Fund Revenue Detail

General Fund

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	234.18	238.22	245.87	248.87
Revenues				
Taxes	\$32,212,881	\$32,474,945	\$32,421,057	\$33,533,194
Licenses & Permits	1,397,726	1,535,956	1,448,950	1,388,550
Intergovernmental	1,746,597	3,810,445	2,356,858	1,979,196
Charges for Services	5,646,210	5,810,942	6,008,707	6,326,365
Fines & Forfeits	1,206,713	1,334,136	1,046,400	995,900
Other Revenue	609,372	593,609	692,952	857,500
Debt Proceeds	0	474,883	0	0
Total	<u>42,819,499</u>	<u>46,034,916</u>	<u>43,974,924</u>	<u>45,080,705</u>
Expenditures				
City Council	356,386	370,232	400,916	408,565
Executive	333,472	310,626	342,522	347,522
Finance	1,541,079	1,415,403	1,575,765	1,617,903
Legal	1,182,573	1,433,327	1,617,884	1,641,515
Human Resources	517,814	648,600	722,683	755,885
Community Development	1,876,040	2,193,476	3,001,039	2,837,380
Municipal Court	1,407,776	1,455,838	1,498,808	1,527,581
City Auditor	81,889	87,256	93,178	95,315
Law Enforcement	11,012,116	11,376,825	12,471,431	12,775,572
Fire/Emergency Medical Services	10,056,294	10,390,156	12,355,769	12,086,411
Police & Fire Pension	1,658,400	1,731,340	1,744,300	1,886,400
Facilities	1,656,762	1,538,954	1,688,458	1,938,475
Parks & Recreation	2,892,930	2,822,306	3,110,864	3,207,834
Engineering	2,316,124	2,362,247	2,905,995	3,051,152
Non-Departmental	4,489,741	4,826,266	5,368,530	5,117,634
Total Expenditures	<u>41,379,396</u>	<u>42,962,853</u>	<u>48,898,142</u>	<u>49,295,144</u>
Revenue over(under) expenditures	1,440,103	3,072,063	-4,923,218	-4,214,439
Beginning fund balance	9,754,375	11,194,478	14,264,043	12,628,642
Ending fund balance	<u>\$11,194,478</u>	<u>\$14,266,541</u>	<u>\$9,340,825</u>	<u>\$8,414,203</u>



General Fund

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
Expenditures				
Personnel	\$29,316,713	\$30,880,870	\$34,617,665	\$35,434,800
Supplies, services & taxes	10,117,096	10,404,607	12,011,377	11,961,844
Capital expenditures	357,682	192,321	260,000	540,000
Debt service	0	0	0	0
Transfers	<u>1,587,905</u>	<u>1,485,055</u>	<u>2,009,100</u>	<u>1,358,500</u>
Total General Fund	<u>\$41,379,396</u>	<u>\$42,962,853</u>	<u>\$48,898,142</u>	<u>\$49,295,144</u>



City Council

General Fund

Summary:

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

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

General Fund - City Council

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
Positions	8.80	8.80	8.80	8.80
Expenditures				
Personnel	\$307,748	\$322,533	\$340,800	\$345,200
Supplies, services & taxes	48,638	47,699	60,116	63,365
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
City Council Total	\$356,386	\$370,232	\$400,916	\$408,565

2021 Budget Highlights:

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

2021 Capital Considerations:

- There are no capital considerations budgeted.

2020 Accomplishments:

Discussion in progress/planned for the following:

- Code Changes for Redevelopment of the Wheaton Way Corridor, Callow Business District, and East Side Employment Center (*Economic Development*).
- Noise Ordinance (*Code Enforcement*).
- Rental & Affordable Housing (*Quality Affordable Housing*).

Achieved the following:

- Supported City-wide ADA Improvements, Warren Avenue Bridge Guardrail Replacement, and Safe Routes to School Projects (*Local Streets & Sidewalks*).
- Supported Algae Removal Project at Kitsap Lake (*Environmental Stewardship*).
- Continued Outreach with Bremerton High School Youth Advisory Council (*Public Outreach*).
- Formed Race Equity Advisory Committee (*Public Outreach*).
- Created Race and Equity Advisory Committee (*Public Outreach*).

2021 Goals:

- Local Streets & Sidewalks Improvements.
- Economic Development.
- Intra-City Traffic Flow & Reduce Parking Congestion.
- Code Enforcement.
- Quality Affordable Housing.
- Environmental Stewardship.
- Public Outreach.

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 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	2.00	2.00	2.00	2.00
Expenditures				
Personnel	\$277,309	\$251,562	\$268,500	\$273,500
Supplies, services & taxes	56,163	59,065	74,022	74,022
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Executive	<u>\$333,472</u>	<u>\$310,626</u>	<u>\$342,522</u>	<u>\$347,522</u>

2021 Budget Highlights:

The Administration has incorporated the following programs in the 2021 Budget:

- Increase in B&O Tax Exemption from \$220,000 to \$240,000.
- Provided funding for Weatherization and Affordable Housing Funding (\$100,000 each)
- Continued Support to Maintain Services for Homeless at Salvation Army
- Continued Funding for Full Restoration of Streets and Sidewalks Program
- Provided funding for Bremerton Police Body Camera Program
- Incorporated the following staff adjustments:
 - Added 1 Behavior Health Program Position
 - Added 2 Police Public Record Specialists

2021 Capital Considerations:

The following capital projects are incorporated in the 2021 budget:

- Design of Warren Ave Bridge Pedestrian Improvements Project
- Construct second phase of 6th Street project, including a new signal at Park Ave.
- Design of Roundabout at Manette Bridge and Washington Ave.

Future capital improvements include:

- Quincy Square
- Haddon Park Improvement Project
- Kitsap Lake Park and Facilities Improvements

2020 Accomplishments:

- Completed East Side Employment Center/Harrison Hospital Market Analysis EIS; and Charleston Business/Community District Study
- Finalized Wheaton Wy/HWY 303 Corridor Study
- Began Implementation of Kitsap Lake Vegetation Management and Toxic Algae Control Plan
- Continued Full Restoration of Streets and Sidewalks Program
- Completed 2nd Yr of Rental Assistance Program and Weatherization Program
- Co-Launched Mobile-response Unit for Opioid and Mental Health Incidents
- Approved Permits for Nearly \$100 Million in Residential/Commercial Projects with Another \$90 Million in the Queue
- Implemented Workforce Diversity Plan and Updated Equal Employment Opportunity Program
- Completed Art Initiatives Projects
- Continued Implementation of Parking Study Recommendations
- Opened Primary Healthcare Clinic on Kitsap Way
- Secured Funding for Traffic and Parking Study in Partnership with U.S. Navy

2021 Goals:

- Continue Work on the Following Parks:
 - Design/Improvements Kitsap Lake Park
 - Complete Improvements and Open Warren Ave. Playfield
 - Secure Funding For Haddon Park Improvements
- Design of Warren Ave Bridge Pedestrian Improvements Project
- Continue Streets and Sidewalks Program
- Continue Affordable Housing Toolkit
- Begin Traffic and Parking Study in Partnership with U.S. Navy
- Implement 3rd Yr of Rental Assistance & Weatherization Programs
- Continue Implementation of Mobile-response Unit for Opioid and Mental Health Incidents
- Begin Development of Urgent and Prompt Care Clinic on Kitsap Way
- Work on Pendleton Place Supportive Housing

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.

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

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

BKAT activity is presented in the Special Revenue Funds.

Information Technology is presented in under Internal Service Funds.

General Fund - Financial Services

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	11.40	10.00	10.00	11.00
Expenditures				
Personnel	\$1,192,515	\$1,092,923	\$1,251,300	\$1,259,300
Supplies, services & taxes	348,564	322,480	324,465	358,603
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Financial Services	<u>\$1,541,079</u>	<u>\$1,415,403</u>	<u>\$1,575,765</u>	<u>\$1,617,903</u>

2021 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.

2021 Capital Considerations:

- There are no capital considerations for 2021.

2020 Accomplishments:

- Received 6th consecutive audit with no findings.
- Continued to support city-wide departments while working remotely during COVID-19 Pandemic.
- Developed processes to successfully move to a monthly utility billing cycle.
- Provided staff support for the install of FlexNet (remote utility meter read) system that allows for real time meter reads that will focus efforts on real time leak detection and gained efficiencies in current processes.
- Due to internal promotions, filled six positions within the department.

2021 Goals:

- Beginning phases of updated Budget Document to meet Governmental Finance Officer's Association (GFOA) certification standards.
- Review Financial policies to ensure they are in-line with best practices nation wide.
- Upgrade the ERP (Finance System) to the cloud based platform.

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 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	8.50	10.40	10.53	10.53
Expenditures				
Personnel	\$1,078,125	\$1,205,581	\$1,380,900	\$1,395,600
Supplies, services & taxes	104,448	227,746	236,984	245,915
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Legal Department	<u>\$1,182,573</u>	<u>\$1,433,327</u>	<u>\$1,617,884</u>	<u>\$1,641,515</u>

2021 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.

2021 Capital Considerations:

- The City Attorney’s Office does not have capital funds budgeted for 2021.

2020 Accomplishments:

- Provided professional, accessible legal representation to City Council, the Mayor, City departments, and staff.
- Drafted new and updated current provisions of the Bremerton Municipal Code.
- Efficiently, professionally and successfully represented the City in all phases of litigation.
- Prosecution Division (January—September 2020)
 - ◊ Processed 1452 gross misdemeanor and misdemeanor criminal cases.
 - ◊ Charged 1194 criminal cases.
 - ◊ Conducted 9230 criminal hearings.
 - ◊ Conducted 1 criminal trial.
- Civil Division (January—September 2020)
 - ◊ Resolved 2 drug forfeiture cases.
 - ◊ Conducted 4 administrative appeals.
 - ◊ There were no civil jury trials and no civil judgments.

2021 Goals:

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

2021 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 2021.

2021 Capital Considerations:

- There are no capital considerations for 2021.

2020 Accomplishments:

- Purchased and implemented a 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.
- Coordinated Citywide training for the public records request management system.

2021 Goals:

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

Human Resources

General Fund

Summary:

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

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

General Fund - Human Resources

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	3.20	4.00	4.00	4.00
Expenditures				
Personnel	\$375,587	\$474,773	\$503,300	\$502,500
Supplies, services & taxes	142,227	173,827	219,383	253,385
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Human Resources	\$517,814	\$648,600	\$722,683	\$755,885

2021 Budget Highlights:

- There are no Budget Highlights for 2021.

2021 Capital Considerations:

- There are no capital considerations for 2021.

2020 Accomplishments:

- Created a Workforce Diversity Policy.
- Created employee policies related to the COVID-19 Pandemic.
- Updated B.M.C. Chapter 2.28 EEOC Program.
- Updated the Employee Handbook.
- Provided support to employees and management by performing the centralized functions of recruitment, employee selection, benefits enrollment and administration and employee training.
- Assisted management personnel with managing and motivating employees effectively, and assuring compliance with all legal requirements such as the Civil Service Rules, RCW, Equal Employment Opportunity Commission, Fair Labor Standards Act, Americans with Disabilities Act, Family Medical Leave Act, etc.
- Ran forty-two recruitments, processed 2,029 applications, processed forty-four new hires, sixteen promotions and thirty-three employee separations as of September 15th.
- Provided employee training on Supervisory Practices, Sexual Harassment, Conflict of Interest, Implicit Bias, Workforce Diversity, and Building a Respectful Workplace.

2021 Goals:

- Continue to provide our internal and external customers with consistent, timely guidance and direction, ensuring the City’s compliance with policies, labor agreements and employment laws.
- Work on achieving the 2022 AWC Well City Award.
- Negotiate Teamsters and IAFF Collective Bargaining Agreements.
- Update Supervisor Handbook.

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 De-

General Fund - Community Development

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	15.00	15.00	16.00	16.00
Expenditures				
Personnel	\$1,501,925	\$1,524,077	\$1,864,900	\$1,820,700
Supplies, services & taxes	317,184	601,523	1,053,639	941,680
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	56,931	67,876	82,500	75,000
Total Community Development	<u>\$1,876,040</u>	<u>\$2,193,476</u>	<u>\$3,001,039</u>	<u>\$2,837,380</u>

2021 Budget Highlights:

- Staff will continue to protect public safety through permit review and inspection.
- Continue to support the City's economic revitalization by efficient and timely processing of permits.
- Staff will continue to ensure the City's compliance with state mandates for building, land use, and environmental protection regulations.
- The long-range-planning division will continue to ensure that the City's development regulations are consistent with State and Federal Laws.
- Continuing work with IT for Tax & Licensing software transition and implementation of the State's Business License Service (BLS) online forum for licensing.

2021 Capital Considerations:

- Community Development does not have any capital expenditures in 2021.

2020 Accomplishments:

- Issued new development permits that support Bremerton's revitalization.
- As of the end of September 2020 we have approved permits with construction valued at nearly \$100 million, and there is still a substantial amount of construction permits in the review queue. We anticipate 2020 permit activity to exceed all prior year's records.
- Completed work on the 3-year EPA Brownfields Community-Wide Assessment Grant focused primarily around Callow Avenue.
- Began work on the Shoreline Master Program update, which will be completed in 2021. extension of the update to 2021
- Completed work on a market study, subarea plan, and Planned Action EIS for the Eastside Employment Center (area around Harrison Hospital).
- Obtained grant funding from the State to support the revision of land use regulations that help create more affordable housing.
- Began transition from FileLocal to the State Business License System (BLS), both online systems for business licenses.

2021 Goals:

- Continue to support the creation of new housing units and other revitalization projects.
- Continue to work on the Affordable Housing Toolkit and update of regulations to help create more affordable housing in Bremerton.
- Complete work on the update of the Shoreline Master Program, due in 2021.
- Continue work with IT for the update of the City's tax and license software.
- Transition the Tax & License online tool from FileLocal to the State Business License System (BLS).

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 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	8.38	8.00	8.00	8.00
Expenditures				
Personnel	\$899,494	\$917,932	\$971,500	\$983,000
Supplies, services & taxes	508,282	537,907	527,308	544,581
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Municipal Court	<u>\$1,407,776</u>	<u>\$1,455,838</u>	<u>\$1,498,808</u>	<u>\$1,527,581</u>

2021 Budget Highlights:

- Our budget remains similar to 2020.
- We are seeing an increase in public defense expenses as case filing numbers have increased.
- We have not included any new programs or initiatives at this time.

2021 Capital Considerations:

- No capital considerations planned for 2021

2020 Accomplishments:

- Continued Award of Grants
 - Interpreter Funding from AOC \$3,358
 - Office of Public Defense Grant \$18,000
- AOC COVID Cares Grant Funding \$26,471
 - This grant funding covered costs for laptops for staff, take home phones, rental costs for jury voir dire, cleaning supplies, PPE and updated technology. This allows the City to spend all of their COVID Cares Funds on other projects.
- We were able to transition to all remote court hearings during the pandemic. The courts doors were closed to the public from late March until June 1 (we still held limited virtual hearings and did telephonic public service). On June 1, we reopened our doors regular business hours., while still encouraging virtual and telephonic hearings. We have since set up a Zoom room for those without access to technology to appear for their hearing while trying to maintain a safe environment for staff. This has been accomplished using existing staffing levels.

2021 Goals:

- Continue to improve our remote access and virtual hearing processes.
- Work with Redflex to bring all photo enforcement citations in house.
- Resume collection processing as the health crisis warrants.
- Resume in person hearings as the health crisis permits.

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 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	0.60	0.60	0.60	0.60
Expenditures				
Personnel	\$76,585	\$80,782	\$85,100	\$88,400
Supplies, services & taxes	5,304	6,474	8,078	6,915
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
City Auditor Total	\$81,889	\$87,256	\$93,178	\$95,315

2021 Budget Highlights:

- The Work Plan for the coming year includes:
 - Landlord Licensing Review
 - Sewer Connection Compliance Review
 - Lease History of other City-owned property
 - Will perform other projects as requested by Audit Committee, Council, and/or Directors
- 2021 Budget is materially consistent with the 2020 Budget

2021 Capital Considerations:

- There are no capital considerations.

2020 Accomplishments:

- Completed Projects:
 - Gold Mountain Golf Club Review
 - YMCA Pool Lease Agreement Review
 - Bremerton Ice Center Lease Review
 - History of PILOT & Utility Tax
- Projects In Progress & Ongoing
 - Landlord Licensing Compliance Review
 - Cash Counts
 - Inventory
 - Policy and Internal Control Checks

2021 Goals:

- Continue to update Work Plan based on Mayor and Council Goals and Priorities
- Complete scheduled projects
- Reinstate Impark Contract Review (if possible)
- Reinstate Review of Small Attractive Assets; and B & O Tax Compliance (time permitting)
- Cash Counts and Inventory observations (time permitting)
- Follow-up on State Auditor Recommendations
- Recruit applicants for citizen member positions

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 Or-

dinances within the boundaries of the City.

The department is comprised of the following units:

- Administration
- Investigations
- Patrol
- Special Operations Group

General Fund - Law Enforcement

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	73.26	73.26	73.26	76.26
Expenditures				
Personnel	\$9,012,852	\$9,770,522	\$10,726,142	\$10,931,400
Supplies, services & taxes	1,971,115	1,606,304	1,745,289	1,844,172
Capital expenditures	28,149	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Law Enforcement	\$11,012,116	\$11,376,825	\$12,471,431	\$12,775,572

2021 Budget Highlights:

- State grant award of approximately \$20,000 grant for sex offender monitoring.
- Edward Byrne Grant for \$20,000—Community Resource.
- Behavioral Health Program creates one full time FTE. \$97,900
- Body Cameras and equipment \$194,555
- Records Specialists for PDR's for body camera program. 2 FTE's with an estimated hire date of July 1, 2021, \$87,000

2021 Capital Considerations:

- The Police Department does not have Capital Funds budgeted for 2021.

2020 Accomplishments:

- Peacefully managed nine protests with no violence or arrests.
- Mitigated impacts of COVID on police operations and provided ongoing service.
- Lead KCIRT Officer Involved Shooting investigation.
- Hired two Police Officers.
- Hired one new Evidence Technician.
- Hired one new Records Specialist.
- Building security key card system upgrade.
- One Domestic Violence Homicide investigation with arrest
- DOJ Grant for \$65,000 for COVID relief.

2021 Goals:

- Fully implement Body worn cameras
- Upgrades to BPD range to include a classroom and turning target system.
- Upgrade video security cameras
- Stand up video public records request office to respond to body worn cameras.
- Convert to LiveScan digital fingerprinting.
- Upgrade digital evidence storage.
- Convert microfiche to digital.
- New employee evaluations system.
- Applied for \$30,000 for Behavioral Health Program grant.

Fire/Emergency Medical Services

General Fund

Summary:

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

The department is comprised of the following divisions:

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

General Fund - Fire/Emergency Medical Services

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	60.00	63.00	66.00	66.00
Expenditures				
Personnel	\$8,798,934	\$9,293,950	\$10,494,023	\$10,718,900
Supplies, services & taxes	1,100,867	1,096,206	1,861,746	1,367,511
Capital expenditures	156,493	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Fire/Emergency Medical	<u>\$10,056,294</u>	<u>\$10,390,156</u>	<u>\$12,355,769</u>	<u>\$12,086,411</u>

2021 Budget Highlights:

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

2021 Capital Considerations:

- The Fire Department does not have Capital funds budgeted for 2021.

2020 Accomplishments:

- Developed the partner with Peninsula Community Health Care to better respond to Opioid and Mental Health patients in crisis.
- Moved the Medical Officer and Training Lieutenant back to a forty hour work week.
- Filled 8 of 9 vacancies.
- Purchased new AED's
- Maintained PPE supplies through out the city for the response to COVID - 19.
- Update the fueling systems at all three stations.

2021 Goals:

- The Fire Department will seek alternative funding sources to assist with hiring of additional staffing to help with the ever increasing call volume and longer ALS transport times to Silverdale.
- Update the City of Bremerton's Emergency Operations Plan and host a city wide disaster exercise.
- Permanently fill the Assistant Chief position.
- Develop the plan for a Kitsap County Fire Department training consortium.

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 2018	Actual 2019	Budget 2020	Budget 2021
Expenditures				
Personnel	\$1,335,851	\$1,375,024	\$1,402,300	\$1,479,400
Supplies, services & taxes	322,549	356,316	342,000	407,000
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Fire/Emergency Medical	<u>\$1,658,400</u>	<u>\$1,731,340</u>	<u>\$1,744,300</u>	<u>\$1,886,400</u>

2021 Budget Highlights:

- Budget supports LEOFF 1 medical premiums, pension and disability payments.
- Total budgeted expenditures for 2021 are set at \$1,938,475.

2021 Capital Considerations:

- There are no capital considerations budgeted in 2021.

2020 Accomplishments:

- The City Clerk continues to act as the Board Secretary for the Pension Board.
- January through September 2020, processed 47 claims for Police and 93 claims for Fire LEOFF1 recipients.

2021 Goals:

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

General Facilities

General Fund

Summary:

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

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

General Fund - Facilities

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
Expenditures				
Personnel	\$503,628	\$497,187	\$499,200	\$510,500
Supplies, services & taxes	980,094	849,446	929,258	887,975
Capital expenditures	173,040	192,321	260,000	540,000
Debt service	0	0	0	0
Transfers	0	0	0	0
Total General Facilities	<u>\$1,656,762</u>	<u>\$1,538,954</u>	<u>\$1,688,458</u>	<u>\$1,938,475</u>

2021 Budget Highlights:

- Provide facility maintenance support for building systems, landscaping and other general fund facilities (not Parks). Work is varied and includes performing maintenance and some constructed improvements.
- Coordinate and manage contracts for a variety of services including custodial, elevators, fire suppression, HVAC, pest control, security, larger scale capital improvements, etc.
- Standardize security improvements and access control at city facilities.
- HVAC improvements at city facilities to improve operation efficiency and effectiveness.
- Continue providing appropriate PPE, shields and protective barriers for city offices.

2021 Capital Considerations:

- Overseeing the Fire station #2 and #3 dormitory remodel that is budgeted in the Fire Public Safety Capital Fund.
- Naval Museum dehumidification climate control project, \$110K
- \$420K to construct improvements to Library HVAC system

2020 Accomplishments:

- Provide appropriate PPE, shields and protective barriers for city offices currently in use and prepare other properties for the reopening.
- Completion of the Equipment services building enclosure projects.
- Navy Museum gift shop office construction.
- Painting of the Washington Ave . Wall for art placement.
- Rooftop HVAC unit replacement at Municipal Court facility.
- Flooring replacements at Fire station #1 and #2.
- LED lighting upgrades at city buildings.
- Security improvements at Police building.
- Predesign Library HVAC upgrade.

2021 Goals:

- Zero lost—time accidents.
- Facility security improvements and access control at city facilities.
- Oversee the Fire station #2 and #3 dormitory remodels.
- HVAC system installation at Library building.
- Install new LED lighting at City parking lot at Park Avenue & 4th St.
- LED lighting upgrades at City buildings.
- Security improvements at municipal Courts facility.
- Salt brine operations and storage structure at the Public Works Complex.

Parks and Recreation

General Fund

Summary:

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

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

General Fund - Parks and Recreation

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	24.57	24.47	24.99	24.99
Expenditures				
Personnel	\$1,945,794	\$2,047,863	\$2,274,700	\$2,227,800
Supplies, services & taxes	862,136	774,443	801,664	847,334
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	85,000	0	34,500	132,700
Total General Parks	\$2,892,930	\$2,822,306	\$3,110,864	\$3,207,834

2021 Budget Highlights:

- Budget request maintains service level with no significant increase to supplies and services expenditures
- Expenditure budget will be adjusted as needed based on revenue impacted by COVID related restrictions on programs and facility rentals

2021 Capital Considerations:

- Listed under Parks Capital Construction

2020 Accomplishments:

- Successfully adjusted operation and management of parks and open space to meet the challenges presented by COVID related restrictions and public health guidelines
 - * Developed and implemented new cleaning and sanitization protocols and procedures
 - * Reopened parks to the public following state and local guidelines
 - * Responded to significant increase in park use
- Maintained connection with Senior Center members through email list development and new electronic newsletter
- Reduced expenditures to account for reduced revenue from programs cancelled due to the COVID pandemic

2021 Goals:

- Reopen Sheridan Park Community Center and Bremerton Senior Center safely to the public following COVID related restrictions and protocols
- Evaluate and develop recreational programming and access to park facilities in response to community need that meet the changing restrictions and guidelines of the Safe Start COVID Recovery Plan
- Maintain a safe work environment for department employees that meets all requirements and guidelines in place
- Zero time-loss accidents

Engineering

General Fund

Summary:

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

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

General Fund - Engineering

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	18.47	18.69	20.69	20.69
Expenditures				
Personnel	\$2,010,366	\$2,026,163	\$2,555,000	\$2,699,400
Supplies, services & taxes	305,758	336,085	350,995	351,752
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
Total Engineering	<u>\$2,316,124</u>	<u>\$2,362,247</u>	<u>\$2,905,995</u>	<u>\$3,051,152</u>

2021 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 administrative and engineering support for utilities and street operations
- Manage all development inspections and permits through the Smartgov permit tracking software program.
- Issue permits for utility services and R-O-W improvements.
- Review and approve land use and building permits.
- Inspect all developer installed improvements.
- Respond to citizen requests and complaints.
- Provide GIS mapping updates to utility and street systems maps.
- Provide records management, scanning and archiving services for construction documents.

2021 Capital Considerations:

- There are no capital considerations budgeted for 2021.

2020 Accomplishments:

- Transitioned most staff to work from home.
- Provided the Kitsap County EOC with staffing support.
- Expedited permitting for “streateries” to allow dining establishments to use the ROW.
- Permitted and inspected 8 major residential developments totaling more than 800 units.
- Completed engineering workload analysis.
- Completed street light audit and negotiated credit with PSE.
- Implemented the Stormwater capital project delivery within the Engineering Division
- Assisted with the Eastside Employment Center Planned Action EIS and Ordinance.
- Continued to develop pavement management and sidewalk work plans.
- As of September 2020, responded to over 142 customer service requests for transportation related issues.
- Created GIS mapping for signals and ITS systems.

2021 Goals:

- Implement and follow Covid strategies to ensure worker safety.
- Continued permitting support for businesses.
- Continue working on development team efficiencies and processes.
- Negotiate City-wide agreement with DNR for beach mitigation.
- Finalize PSIC sewer plan with Mason County.
- Improve GIS mapping of utilities with a focus on stormwater and the NPDES permit.
- Continue to support the stormwater NPDES permit management.
- Improve development engineering online resources for customer support.
- Improve development inspection scheduling process to include a call in line and inspection list.
- Complete update to engineering standards.
- Continue signal timing evaluation and update program.
- Finalize 5-year sidewalk work plan.
- Finalize pavement management plan.
- Improve transportation concurrency review processes for development applications.

Non-Departmental

General Fund

Summary:

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

Various activities include:

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

General Fund - Non-Departmental

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
Expenditures				
Personnel	\$0	\$0	\$0	\$199,200
Supplies, services & taxes	3,043,767	3,409,087	3,476,430	3,767,634
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	<u>1,445,974</u>	<u>1,417,179</u>	<u>1,892,100</u>	<u>1,150,800</u>
Total Non-Departmental	<u>\$4,489,741</u>	<u>\$4,826,266</u>	<u>\$5,368,530</u>	<u>\$5,117,634</u>

Non-Departmental (Cont'd)

General Fund

BUDGET DETAIL

	Amended 2020 <u>BUDGET</u>	Adopted 2021 <u>BUDGET</u>
Election Services	70,000	70,000
Other Miscellaneous		
Personnel Cost - Contract Settlements	0	199,200
Office & Operating Supplies	2,000	2,000
Professional Services - KEDA	20,000	20,000
Professional Services - KADA	10,000	10,000
Professional Services - State Lobbyist	54,000	54,000
Postage	33,000	33,000
Equipment Rental (postage machine)	7,800	7,800
Equipment - ER&R Reserve Contribution	520,267	520,267
Interfund Insurance	334,831	500,263
Miscellaneous	10,000	10,000
Point & Pay Online Merchant Fees	0	50,000
Foot Ferry Service (Sundays)	7,500	7,500
Intergovernmental Service		
Association of Washington Cities	31,306	31,369
Puget Sound Regional Council	11,467	11,400
Kitsap Regional Coordinating Council	27,420	27,420
Bremerton Housing Authority (Affordable Housing Program)	100,000	100,000
Photo Enforcement Professional Services	432,000	432,000
Electronic Monitoring & Medical	60,000	60,000
Care and Custody of Prisoners	1,308,690	1,308,690
Emergency Services	65,000	78,300
Puget Sound Clean Air Agency	24,155	24,767
Animal Control Contract	218,608	218,608
Wildlife Control	4,000	4,000
Bremerton-Kitsap County Health District	62,496	125,250
Support for Salvation Army Security Services	30,000	30,000
Alcoholism	31,890	31,000
Transfer to Street Fund	1,050,000	742,500
Transfer to Residential Street Fund	28,400	0
Transfer to Contingency Reserve	135,700	129,800
Transfer to Conference Center	275,000	103,500
Transfer to Affordable Housing Fund (Weatherization Program)	100,000	100,000
Transfer to Stormwater Fund (Kitsap Lake Project)	103,000	75,000
Transfer to Information Technology Fund	200,000	0
Total Non-Departmental Budget	<u>\$ 5,368,530</u>	<u>\$ 5,117,634</u>

2021 Budget Highlights:

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

- A \$100,000 transfer-out to the Affordable Housing Fund for weatherization/minor home improvements.
- Funding of \$100,000 is budgeted for a rental assistance program through the Bremerton Housing Authority.
- Continued support for economic development with KEDA and KADA.
- Appropriations for care and custody of prisoners, including incarceration and electronic home monitoring is budgeted at \$1,368,690.
- Funding to support Street Operations, \$742,500
- A \$129,800 transfer-out to the Contingency Reserve Fund.
- General Fund ERR contributions for future vehicle and equipment replacements, \$500,267.
- Funding to support the Kitsap Conference Center, \$103,500.
- Funding to support Kitsap Lake Project, \$75,000.

2021 Capital Considerations:

- There are no capital considerations budgeted in 2021.

2020 Accomplishments:

- Care and custody cost, including medical and electronic home monitoring is projected to be at or below budget.
- Funding established for Affordable Housing and Weatherization.
- Provided additional funding to support City street operations, \$200,000
- A transfer-out to the Contingency Reserve Fund for emergency reserves continues, \$135,700.
- Supported Kitsap Lake Project, \$103,000.

2021 Goals:

- Maintain current levels of service.

Ending Fund Balance

General Fund

Summary:

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

General Fund - Ending Fund Balance

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
Expenditures				
Personnel	\$0	\$0	\$0	\$0
Supplies, services & taxes	0	0	0	\$0
Capital expenditures	0	0	0	\$0
Debt service	0	0	0	\$0
Transfers	0	0	0	\$0
Ending Fund Balance	<u>11,194,478</u>	<u>9,304,461</u>	<u>\$9,304,461</u>	<u>\$8,414,203</u>
Total Expenditures	<u>\$11,194,478</u>	<u>\$7,795,960</u>	<u>\$9,304,461</u>	<u>\$8,414,203</u>
Original Budgeted Ending Fund Balance	\$5,977,589	\$7,795,960	\$9,012,577	\$8,414,203

