

# 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 2021 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

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### 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.

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## Special Revenue Funds Overview

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<b>Total Special Revenue Funds</b>				
	Actual 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	16.34	16.96	16.96	16.96
<b>Revenues</b>				
Taxes	\$1,503,791	\$1,590,468	\$1,550,000	\$1,270,000
Licenses & permits	280,084	269,570	276,000	274,000
Intergovernmental	1,161,559	1,454,903	1,433,583	1,696,923
Charges for services	2,052,995	1,943,380	2,018,206	1,289,545
Fines & forfeits	475,966	524,383	465,500	385,500
Other revenue	3,300,930	1,804,460	3,578,342	2,692,031
Debt proceeds	0	1,551,498	0	0
<b>Total revenue</b>	<b>8,775,325</b>	<b>9,138,662</b>	<b>9,321,631</b>	<b>7,607,999</b>
<b>Expenditures</b>				
Personnel	1,498,662	1,576,459	1,810,060	1,641,351
Supplies, services & taxes	5,502,638	5,591,609	6,770,122	5,801,316
Capital expenditures	141,957	126,836	226,300	30,000
Debt service	513,307	624,008	565,376	644,876
Transfers	1,307,319	600,080	320,000	250,000
<b>Total expenditures</b>	<b>8,963,883</b>	<b>8,518,991</b>	<b>9,691,858</b>	<b>8,367,543</b>
Revenues over(under) expenditures	-188,558	619,672	-370,227	-759,544
Beginning fund balance	5,328,798	5,140,240	5,759,912	5,554,915
<b>Ending fund balance</b>	<b>\$5,140,240</b>	<b>\$5,759,912</b>	<b>\$5,389,685</b>	<b>\$4,795,371</b>
<b>Fund totals - Expenditures only</b>				
Street	3,461,177	2,739,903	3,188,552	2,825,254
Contingency Reserve	12,479	0	0	0
Lodging Tax	804,997	826,762	620,000	600,000
Parking System	1,572,642	1,721,186	2,092,615	1,743,479
Comm. Dev. Block Grant	537,104	567,471	749,787	946,995
Abatement	48,565	74,490	258,500	241,100
Police Special Projects	129,791	50,910	199,282	203,868
Public Access Television	376,526	473,467	488,909	494,075
Donations	6,051	13,249	15,000	17,000
Trial Improvement	22,796	9,561	25,000	27,500
One Percent for Arts	17,054	11,889	9,000	9,000
Conference Center	1,974,701	2,030,104	2,045,213	1,259,272
<b>Total Special Revenue Funds</b>	<b>\$8,963,883</b>	<b>\$8,518,991</b>	<b>\$9,691,858</b>	<b>\$8,367,543</b>

## Street Fund

*Special Revenue Fund*

**Summary:**

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

Traffic Maintenance—traffic control devices.

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

<b>Street Fund</b>				
	Actual 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	10.36	10.98	10.98	10.98
<b>Revenues</b>				
Taxes	\$806,149	\$881,679	\$800,000	\$800,000
Licenses & permits	450	450	0	0
Intergovernmental	882,152	874,731	744,200	837,923
Charges for services	150,774	63,812	208,000	115,000
Fines & forfeits	0	0	0	0
Other revenue	912,678	42,403	1,064,000	756,500
Debt proceeds	0	995,648	0	0
<b>Total revenue</b>	<b><u>2,752,203</u></b>	<b><u>2,858,723</u></b>	<b><u>2,816,200</u></b>	<b><u>2,509,423</u></b>
<b>Expenditures</b>				
Personnel	1,076,063	1,107,522	1,262,060	1,077,951
Supplies, services & taxes	1,601,387	1,593,970	1,915,192	1,747,303
Capital expenditures	0	38,411	11,300	0
Debt service	0	0	0	0
Transfers & Other	783,727	0	0	0
<b>Total expenditures</b>	<b><u>3,461,177</u></b>	<b><u>2,739,903</u></b>	<b><u>3,188,552</u></b>	<b><u>2,825,254</u></b>
Revenues over(under) expenditures	-708,974	118,820	-372,352	-315,831
Beginning fund balance	1,485,275	776,301	895,121	791,557
<b>Ending fund balance</b>	<b><u>\$776,301</u></b>	<b><u>\$895,121</u></b>	<b><u>\$522,769</u></b>	<b><u>\$475,726</u></b>

### 2021 Budget Highlights:

The Street Fund includes all non-capital Street budget for Arterial Streets, including major maintenance.

- Safety improvements including miscellaneous guard rail repair.
- Emphasis on grading alleys for drainage and pot-holes.
- Continue Street and Sign GIS update.
- Annual street marking (paint) program with Kitsap County.
- Replace street signs.
- General Operations and Maintenance.
- Storm and Emergency Response.
- \$425K for power for street lights; however, a significant credit will be received from PSE from audit.

### 2021 Capital Considerations:

- There are no Capital items budgeted in Streets.
- See Residential Streets and Transportation Capital Fund.

### 2020 Accomplishments:

- No Lost Time Accidents.
- Adjusted operations for COVID restrictions and implemented safety protocols in order to keep working.
- General Operations and Maintenance.
- Street striping city-wide.
- Continued sidewalk program with Engineering.
- Installed six Speed Feedback Signs.
- Installed Parklets for outside dining.
- Installed two All-Way Stops at Lebo/Sheridan & E. 11th/Trenton.
- Updated sign layer in GIS system.
- Completed final phase of Gateway Landscaping.
- Completed approx .7 mile of paving (total-Residential and Arterial).
- Supported BPD response for Protests & encampment cleanup.
- Reconstructed two miles of road shoulder on Lake Flora Rd.
- Storm and Emergency response.

### 2021 Goals:

- Zero lost time accidents.
- Use data from the pavement and sidewalk condition assessments to identify and correct issues.
- Finalize the 5-year pavement management plan with Engineering.
- Continue street marking and channelization emphasis, focusing on application of thermoplastic material at intersections and replacement of raised pavement markings along arterial street segments.
- Complete all General Operations and Preventative Maintenance.
- Continue to support BPD, Code Enforcement and Parks on encampment abatement.
- Continue focus on GIS updates to leverage asset management.

## 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 2021, the target amount has increased to \$1,658,879. In addition, all proceeds from all General Fund real property shall be deposited into this fund.

<b>Contingency Reserve Fund</b>				
	Actual 2018	Actual 2019	Budget 2020	Budget 2021
<b>Revenues</b>				
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	286,212	33,197	153,700	144,800
Debt proceeds	0	28,975	0	0
<b>Total revenue</b>	<b>286,212</b>	<b>62,172</b>	<b>153,700</b>	<b>144,800</b>
<b>Expenditures</b>				
Personnel	0	0	0	0
Supplies, services & taxes	12,479	0	0	0
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
<b>Total expenditures</b>	<b>12,479</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenues over(under) expenditures	273,733	62,172	153,700	144,800
Beginning fund balance	1,024,536	1,298,269	1,360,441	1,514,141
<b>Ending fund balance</b>	<b>\$1,298,269</b>	<b>\$1,360,441</b>	<b>\$1,514,141</b>	<b>\$1,658,941</b>

**2021 Budget Highlights:**

- There are no expenditures budgeted in 2021.
- The budget includes a \$129,800 transfer-in from the General Fund to maintain the minimum reserve fund balance.

**2021 Capital Considerations:**

- There are no capital considerations budgeted in 2021.

**2020 Accomplishments:**

- Exceeded reserve requirements of 37.5 cents per thousand dollars of assessed valuation of property within the City. For 2020 the minimum reserve balance is \$1,501,898.

**2021 Goals:**

- Continue to maintain or exceed the minimum reserve balance of \$1,658,879.

## 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.

<b>Lodging Tax Fund</b>				
	Actual 2018	Actual 2019	Budget 2020	Budget 2021
<b>Revenues</b>				
Taxes	\$697,642	\$708,789	\$750,000	\$470,000
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	7,485	9,460	6,000	4,000
Debt proceeds	0	0	0	0
<b>Total revenue</b>	<b>705,127</b>	<b>718,249</b>	<b>756,000</b>	<b>474,000</b>
<b>Expenditures</b>				
Personnel	0	0	0	0
Supplies, services & taxes	459,997	476,762	370,000	350,000
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	345,000	350,000	250,000	250,000
<b>Total expenditures</b>	<b>804,997</b>	<b>826,762</b>	<b>620,000</b>	<b>600,000</b>
Revenues over(under) expenditures	-99,870	-108,512	136,000	-126,000
Beginning fund balance	574,529	474,659	366,147	231,147
<b>Ending fund balance</b>	<b>\$474,659</b>	<b>\$366,147</b>	<b>\$502,147</b>	<b>\$105,147</b>



**2021 Budget Highlights:**

- Continue dedicated funding:
  - Kitsap Conference Center - \$250,000
  - Admiral Theatre - \$150,000.
- The budget includes \$200,000 in set-a-side funding for future Lodging Tax Committee allocations.

**2021 Capital Considerations:**

- There are no capital considerations budgeted

**2020 Accomplishments:**

- Based on direction from City Council, continue implemented new criteria for the FY2021 application; and added an outreach meeting for potential applicants to address concerns and answer questions about the new criteria.

**2021 Goals:**

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

## Parking System Operating

*Special Revenue Fund*

**Summary:**

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

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

<b>Parking System Fund</b>				
	Actual 2018	Actual 2019	Budget 2020	Budget 2021
<b>Revenues</b>				
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	441,925	440,659	425,500	355,500
Other revenue	1,436,653	1,575,349	1,598,600	1,294,831
Debt proceeds	0	0	0	0
<b>Total revenue</b>	<b>1,878,578</b>	<b>2,016,008</b>	<b>2,024,100</b>	<b>1,650,331</b>
<b>Expenditures</b>				
Personnel	0	0	0	0
Supplies, services & taxes	887,835	1,018,035	1,379,407	1,130,771
Capital expenditures	0	7,643	110,000	0
Debt service	513,307	524,008	533,208	612,708
Transfers	171,500	171,500	70,000	0
<b>Total expenditures</b>	<b>1,572,642</b>	<b>1,721,186</b>	<b>2,092,615</b>	<b>1,743,479</b>
Revenues over(under) expenditures	305,936	294,822	-68,515	-93,148
Beginning fund balance	530,073	836,009	1,130,831	932,965
<b>Ending fund balance</b>	<b>\$836,009</b>	<b>\$1,130,831</b>	<b>\$1,062,316</b>	<b>\$839,817</b>

**2021 Budget Highlights:**

- Updated Security Cameras in Parking Garages.
- Updated Lot Lighting.
- Continued support of Bike Rack Installations.
- Continued support of Parking Signage updates.

**2021 Capital Considerations:**

- The Parking Fund does not have capital funds budgeted for 2021.

**2020 Accomplishments:**

- Utilization of Mobile LPR technology and online permit portal to provide increased enforcement and improved residential parking responses.
- Update to waitlist policies and parking rates.
- Support of the Puget Sound Naval Shipyard operations during the COVID-19 Pandemic response.
- Installation of updated parking signage across the City.

**2021 Goals:**

- Improve City infrastructure allowing for a safe and efficient parking and transit environment.
- Increase large data collection and reporting allowing transit stakeholders to make data based decisions.
- Improve the communication of parking options and availability to the public.

# Community Development Block Grant

## *Special Revenue Fund*

**Summary:**

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

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

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

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

### Community Development Block Grant Fund

	Actual 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	1.00	1.00	1.00	1.00
<b>Revenues</b>				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	257,366	450,283	668,383	841,000
Charges for services	49,100	54,359	45,900	25,500
Fines & forfeits	0	0	0	0
Other revenue	69,461	6,384	87,000	80,500
Debt proceeds	0	67,876	0	0
<b>Total revenue</b>	<b>375,927</b>	<b>578,902</b>	<b>801,283</b>	<b>947,000</b>
<b>Expenditures</b>				
Personnel	138,706	144,579	149,800	153,200
Supplies, services & taxes	391,306	344,312	599,987	793,795
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	7,092	78,580	0	0
<b>Total expenditures</b>	<b>537,104</b>	<b>567,471</b>	<b>749,787</b>	<b>946,995</b>
Revenues over(under) expenditures	-161,177	11,431	51,496	5
Beginning fund balance	203,284	42,107	53,538	371,050
<b>Ending fund balance</b>	<b>\$42,107</b>	<b>\$53,538</b>	<b>\$105,034</b>	<b>\$371,055</b>

### **2021 Budget Highlights:**

- 2021 estimated funding is \$866,000.
- One FT Block Grant Administrator position responsible for administration of Block Grant Program as well as management of 52 housing rehabilitation/down payment assistance loans.
- For 2021, the General Fund will provide a match of \$75,000 to help cover administrative costs.

### **2021 Capital Considerations:**

- The CDBG Project Review Committee has put forward a recommendation for Council to fund the following capital projects in 2021:
  - YWCA Emergency Shelter Improvements.
  - ADA upgrades to City Parks.
  - Weatherization and Minor Home Repair.

### **2020 Accomplishments:**

- City Block Grant continues to work in close partnership with Kitsap County Block Grant Program.
- After close collaboration with Kitsap County Block grant program the City adopted the new 5-year Consolidated Plan.
- Worked with BHA for CARES act funded rental assistance.
- Block Grant funded the following projects which serve the community's low income population:
  - Job Training for Homeless Youth.
  - ADA Accessibility Upgrades to Evergreen Rotary Park.
  - BEST Program, a microenterprise assistance program for low income entrepreneurs.
  - Weatherization and Minor Home Repair.
  - Improvements to YWCA domestic violence shelter.
  - Sidewalk and curb ramp improvements to increase mobility in the target area.

### **2021 Goals:**

- Ensure that all CDBG funded projects meet all the Federal HUD standards and that the City meets all timeliness requirements for our 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.

<b>Abatement Revolving Fund</b>				
	Actual 2018	Actual 2019	Budget 2020	Budget 2021
<b>Revenues</b>				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	10,456	43,815	0	0
Fines & forfeits	13,779	72,489	25,000	25,000
Other revenue	9,298	7,957	500	500
Debt proceeds	0	0	0	0
<b>Total revenue</b>	<b>33,533</b>	<b>124,260</b>	<b>25,500</b>	<b>25,500</b>
<b>Expenditures</b>				
Personnel	0	0	0	0
Supplies, services & taxes	48,565	74,490	258,500	241,100
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
<b>Total expenditures</b>	<b>48,565</b>	<b>74,490</b>	<b>258,500</b>	<b>241,100</b>
Revenues over(under) expenditures	-15,032	49,771	-233,000	-215,600
Beginning fund balance	299,310	284,278	334,049	293,819
<b>Ending fund balance</b>	<b>\$284,278</b>	<b>\$334,049</b>	<b>\$101,049</b>	<b>\$78,219</b>

**2021 Budget Highlights:**

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

**2021 Capital Considerations:**

- There are no capital considerations budgeted in 2021.

**2020 Accomplishments:**

- Responded to neighborhood complaints and proactively addressed issues in neighborhoods.
- Improved correspondence with our citizens to help communicate violations more clearly.
- Integrated the Code Enforcement team more closely with the Building staff to ensure that they had support for life safety issues.

**2021 Goals:**

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

## Police Special Projects

*Special Revenue Fund*

Summary:

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

<b>Police Special Projects Fund</b>				
	Actual 2018	Actual 2019	Budget 2020	Budget 2021
<b>Revenues</b>				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	108,222	0	0
Charges for services	0	0	0	0
Fines & forfeits	20,262	11,236	15,000	5,000
Other revenue	14,055	28,014	3,500	3,500
Debt proceeds	0	0	0	0
<b>Total revenue</b>	<b>34,317</b>	<b>147,473</b>	<b>18,500</b>	<b>8,500</b>
<b>Expenditures</b>				
Personnel	0	0	0	0
Supplies, services & taxes	82,834	50,910	199,282	203,868
Capital expenditures	46,957	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
<b>Total expenditures</b>	<b>129,791</b>	<b>50,910</b>	<b>199,282</b>	<b>203,868</b>
Revenues over(under) expenditures	-95,474	96,563	-180,782	-195,368
Beginning fund balance	424,236	328,762	425,325	357,590
<b>Ending fund balance</b>	<b>\$328,762</b>	<b>\$425,325</b>	<b>\$244,543</b>	<b>\$162,222</b>



**2021 Budget Highlights:**

- The Police Special Projects Fund contains funds that have been seized during narcotics investigations and subsequently forfeited for the City under authority of R.C.W. 69.50.505. State law places restrictions on how these seized funds may be spent.
- \$203,868 is budgeted to support this program.
- The capital budget includes \$80,000 in funding for the optional replacement of undercover vehicles and or narcotics K-9 vehicles.

**2021 Capital Considerations:**

- There are no capital considerations budgeted in 2021.

**2020 Accomplishments:**

- Funded undercover programs and drug seizure operations.

**2021 Goals:**

- Continue to operate undercover programs and drug operations with existing program revenue sources.. The goal of which is to improve all neighborhoods within the city and provide for safer streets.
- Assist State and Local agencies in continued efforts to stop all forms of human trafficking.

## 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 pro-

vides PEG programming on the cable system in the City of Bremerton and Kitsap County. Additionally, BKAT provides training to the public in television production.

<b>Bremerton Kitsap Access Television</b>				
	Actual 2018	Actual 2019	Budget 2020	Budget 2021
FTE positions	4.98	4.98	4.98	4.98
<b>Revenues</b>				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	279,634	269,120	276,000	274,000
Intergovernmental	0	0	0	0
Charges for services	119,426	125,153	125,765	125,607
Fines & forfeits	0	0	0	0
Other revenue	67,110	72,687	43,200	47,000
Debt proceeds	0	0	0	0
<b>Total revenue</b>	<b>466,170</b>	<b>466,959</b>	<b>444,965</b>	<b>446,607</b>
<b>Expenditures</b>				
Personnel	283,893	324,357	398,200	410,200
Supplies, services & taxes	92,633	68,328	60,709	53,875
Capital expenditures	0	80,781	30,000	30,000
Debt service	0	0	0	0
Transfers	0	0	0	0
<b>Total expenditures</b>	<b>376,526</b>	<b>473,467</b>	<b>488,909</b>	<b>494,075</b>
Revenues over(under) expenditures	89,644	-6,507	-43,944	-47,468
Beginning fund balance	596,859	686,503	679,996	694,352
<b>Ending fund balance</b>	<b>\$686,503</b>	<b>\$679,996</b>	<b>\$636,052</b>	<b>\$646,884</b>

**2021 Budget Highlights:**

- The remainder of the 2021 budget is consistent with the 2020 budget.

**2021 Capital Considerations:**

- Replace public equipment. (Microphones, Cameras, Tripods, Lighting)
- Portable Production Equipment for Public Events

**2020 Accomplishments:**

- Updated BKAT Lobby to accommodate social distancing.
- Built a pod-casting studio.
- Adjusted to COVID by responding to community requests for more LIVE Streaming of government meetings.
- Collaborated with community to co-produce programming. (Bremerton Symphony, League of Women Voters, Health 3, Kitsap Musicians Group)

**2021 Goals:**

- Increase public participation in BKAT.
- Revise the BKAT Policy Handbook.
- Increase production of LIVE community events.

## 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 2018	Actual 2019	Budget 2020	Budget 2021
<b>Revenues</b>				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	165	588	0	0
Fines & forfeits	0	0	0	0
Other revenue	24,845	15,914	6,100	2,100
Debt proceeds	0	0	0	0
<b>Total revenue</b>	<b>25,010</b>	<b>16,502</b>	<b>6,100</b>	<b>2,100</b>
<b>Expenditures</b>				
Personnel	0	0	0	0
Supplies, services & taxes	6,051	13,249	15,000	17,000
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
<b>Total expenditures</b>	<b>6,051</b>	<b>13,249</b>	<b>15,000</b>	<b>17,000</b>
Revenues over(under) expenditures	18,959	3,253	-8,900	-14,900
Beginning fund balance	67,267	86,226	89,479	84,633
<b>Ending fund balance</b>	<b>\$86,226</b>	<b>\$89,479</b>	<b>\$80,579</b>	<b>\$69,733</b>

# 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

<b>Trial Improvement Fund</b>				
	Actual 2018	Actual 2019	Budget 2020	Budget 2021
<b>Revenues</b>				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	22,041	21,666	21,000	18,000
Charges for services	0	0	0	0
Fines & forfeits	0	0	0	0
Other revenue	1,212	2,169	500	600
Debt proceeds	0	0	0	0
<b>Total revenue</b>	<b>23,253</b>	<b>23,835</b>	<b>21,500</b>	<b>18,600</b>
<b>Expenditures</b>				
Personnel	0	0	0	0
Supplies, services & taxes	22,796	9,561	25,000	27,500
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
<b>Total expenditures</b>	<b>22,796</b>	<b>9,561</b>	<b>25,000</b>	<b>27,500</b>
Revenues over(under) expenditures	457	14,274	-3,500	-8,900
Beginning fund balance	72,475	72,932	87,206	83,806
<b>Ending fund balance</b>	<b>\$72,932</b>	<b>\$87,206</b>	<b>\$83,706</b>	<b>\$74,906</b>

**2021 Budget Highlights:**

- The budget presented for 2021 is status quo.
- This fund will continue to pay for the yearly maintenance fees for the oCourt system as well as any related technology and equipment.

**2021 Capital Considerations:**

- No capital considerations planned for 2021.

**2020 Accomplishments:**

- We were able to purchase scanners and Laserfiche licenses for use in the courtroom.
- Use of the oCourt system has assisted greatly in the transition to remote hearings during the Pandemic.

**2021 Goals:**

- The court still anticipates working with oCourt to purchase and implement the CollectR Program. This will automate certain payments.
- Work with oCourt as they create a public portal for use in self scheduling infraction hearings.

# 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.

<b>One Percent For Arts Fund</b>				
	Actual 2018	Actual 2019	Budget 2020	Budget 2021
<b>Revenues</b>				
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	7,606	648	11,242	1,700
Debt proceeds	0	0	0	0
<b>Total revenue</b>	<b>7,606</b>	<b>648</b>	<b>11,242</b>	<b>1,700</b>
<b>Expenditures</b>				
Personnel	0	0	0	0
Supplies, services & taxes	17,054	11,889	9,000	9,000
Capital expenditures	0	0	0	0
Debt service	0	0	0	0
Transfers	0	0	0	0
<b>Total expenditures</b>	<b>17,054</b>	<b>11,889</b>	<b>9,000</b>	<b>9,000</b>
Revenues over(under) expenditures	-9,448	-11,240	2,242	-7,300
Beginning fund balance	38,711	29,263	18,023	19,557
<b>Ending fund balance</b>	<b>\$29,263</b>	<b>\$18,023</b>	<b>\$20,265</b>	<b>\$12,257</b>

**2021 Budget Highlights:**

- Solicit, select and provide art awards for additional Utility Cabinet Wraps.
- Continued maintenance of current public art. Add 3-5 panels to the Washington Avenue Outdoor Gallery Wall project.
- Provide support to Wayzgoose and other community art organizations and event.
- Assist with Quincy Square art selection.

**2021 Capital Considerations:**

- No Capital Considerations

**2020 Accomplishments:**

- Completed art selection and award for two additional Utility Cabinet Wraps.
- Provided three artist awards for Washington Avenue Outdoor Gallery Wall.
- Added three additional art panels to the Washington Avenue Outdoor Gallery Wall.

**2021 Goals:**

- Solicit sponsorships and select art for additional Utility Cabinet Wraps.
- Install additional art panels on the Washington Avenue Outdoor Gallery Wall.
- Continued development of marketing and informational materials.
- Assist with the Quincy Square project.
- Promote and support Bremerton becoming a “Creative Hub” through the Washington Arts Commission.



## 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.

<b>Conference Center &amp; Plaza Fund</b>				
	Actual 2018	Actual 2019	Budget 2020	Budget 2021
<b>Revenues</b>				
Taxes	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,723,074	1,655,654	1,638,541	1,023,438
Fines & forfeits	0	0	0	0
Other revenue	464,315	10,277	604,000	356,000
Debt proceeds	0	459,000	0	0
<b>Total revenue</b>	<b><u>2,187,389</u></b>	<b><u>2,124,931</u></b>	<b><u>2,242,541</u></b>	<b><u>1,379,438</u></b>
<b>Expenditures</b>				
Personnel	0	0	0	0
Supplies, services & taxes	1,879,701	1,930,104	1,938,045	1,227,104
Capital expenditures	95,000		75,000	0
Debt service	0	100,000	32,168	32,168
Transfers	0	0	0	0
<b>Total expenditures</b>	<b><u>1,974,701</u></b>	<b><u>2,030,104</u></b>	<b><u>2,045,213</u></b>	<b><u>1,259,272</u></b>
Revenues over(under) expenditures	212,688	94,827	197,328	120,166
Beginning fund balance	12,243	224,931	319,758	180,298
<b>Ending fund balance</b>	<b><u>\$224,931</u></b>	<b><u>\$319,758</u></b>	<b><u>\$517,086</u></b>	<b><u>\$300,464</u></b>

### 2021 Budget Highlights:

- Quarter 1 and 2 revenue projections remain near null due to the continued pandemic. Quarter 3 and 4 is positioned to show moderate increases in anticipation of more flexible operating capacities.

### 2021 Capital Considerations:

- No Capital Considerations

### 2020 Accomplishments:

- Despite the sizeable impact COVID-19 has had on business operations at the conference center. A persistent marketplace interest at Bremerton Harborside Conference Center continues.
- The Conference Center was able to pivot quickly during the changing environment due to COVID-19. Staffing shared resources were utilized between the Conference Center and Gold Mountain Golf Club when and where it was most effective.

### 2021 Goals:

- Continue to market the Kitsap Conference Center and book future events.
- Proactively staff facility in an uncertain environment..