

Special Revenue Funds Overview

Introduction:

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

Street Fund

Comprised of three main functions:

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

Traffic Maintenance—traffic control devices including signals, street lights

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

Contingency Reserve

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

Lodging Tax Fund

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

Parking System

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

Community Development Block Grant

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

Abatement Revolving Fund

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

Police Special Projects

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

Special Revenue Funds Overview

Public Access Television (BKAT)

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

Gift and Donation Fund

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

Trial Improvement Fund

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

One Percent for the Arts

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

Conference Center Fund

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

Special Revenue Funds Overview

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

Street Fund

Special Revenue Fund

Summary:

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

Traffic Maintenance—traffic control devices.

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

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

2020 Budget Highlights:

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

2020 Capital Considerations:

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

2019 Accomplishments:

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

2020 Goals:

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

Contingency Reserve

Special Revenue Fund

Summary:

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

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

2020 Budget Highlights:

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

2020 Capital Considerations:

- There are no capital considerations budgeted in 2020.

2019 Accomplishments:

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

2020 Goals:

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

Lodging Tax Fund

Special Revenue Fund

Summary:

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

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

2020 Budget Highlights:

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

2020 Capital Considerations:

- There are no capital considerations budgeted

2019 Accomplishments:

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

2020 Goals:

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

Parking System Operating

Special Revenue Fund

Summary:

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

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

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

2020 Budget Highlights:

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

2020 Capital Considerations:

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

2019 Accomplishments:

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

2020 Goals:

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

Community Development Block Grant

Special Revenue Fund

Summary:

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

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

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

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

Community Development Block Grant Fund

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

2020 Budget Highlights:

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

2020 Capital Considerations:

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

2019 Accomplishments:

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

2020 Goals:

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

Abatement Revolving

Special Revenue Fund

Summary:

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

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

2020 Budget Highlights:

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

2020 Capital Considerations:

- There are no capital considerations budgeted in 2020.

2019 Accomplishments:

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

2020 Goals:

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

Police Special Projects

Special Revenue Fund

Summary:

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

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

2020 Budget Highlights:

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

2020 Capital Considerations:

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

2019 Accomplishments:

- Funded undercover programs and drug seizure operations

2020 Goals:

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

Bremerton Kitsap Access Television

Special Revenue Fund

Summary:

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

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

2020 Budget Highlights:

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

2020 Capital Considerations:

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

2019 Accomplishments:

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

2020 Goals:

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

Gift and Donation

Special Revenue Fund

Summary:

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

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

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

Trial Improvement Fund

Special Revenue Fund

Summary:

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

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

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

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

2020 Budget Highlights:

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

2020 Capital Considerations:

- No capital considerations planned for 2020.

2019 Accomplishments:

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

2020 Goals:

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

One Percent For Arts

Special Revenue Fund

Summary:

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

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

One Percent For Arts Fund

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

2020 Budget Highlights:

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

2020 Capital Considerations:

- No Capital Considerations

2019 Accomplishments:

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

2020 Goals:

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

Conference Center

Special Revenue Fund

Summary:

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

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

2020 Budget Highlights:

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

2020 Capital Considerations:

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

2019 Accomplishments:

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

2020 Goals:

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