



CITY OF KIRKLAND
Department of Finance & Administration
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MEMORANDUM

To: David Ramsay, City Manager

From: Tracey Dunlap, Director of Finance & Administration
Sandi Hines, Financial Planning Manager

Date: March 22, 2007

Subject: **2007-2008 BUDGET ADJUSTMENT: 2005-2006 CARRYOVERS & OTHER ADJUSTMENTS**

RECOMMENDATION:

The City Council adopts the attached ordinance increasing the 2007-2008 budget appropriations for selected funds.

BACKGROUND DISCUSSION:

State law prohibits expenditures from exceeding the budgeted appropriation for any fund and requires the City to adjust appropriations when:

1. Unanticipated revenue exists and will potentially be expended;
2. New funds are established during the budget year which were not included in the original budget; or
3. The City Council authorizes positions, projects, or programs not incorporated into the current year's budget.

This budget adjustment allows for appropriation increases where it is anticipated that total expenditures may be in excess of the adopted 2007-2008 budget.

There are two types of adjustments in the proposed 2007-2008 budget amendment totaling \$31.1 million – carryovers and other adjustments. Following is a recap of major items requested in this budget adjustment:

1. Carryovers relate to uncompleted projects, contracts, or purchases that were authorized but not spent in the prior biennial budget. In order to complete these items, both the funding and the expenditure authority need to be “carried over” from the 2005-2006 Budget to the 2007-2008 Budget. Accordingly, the 2007-2008 Adopted Budget needs to be amended. Carryovers from the 2005-2006 Budget represent almost \$30.9 million of the total requested amendment. Funding for carryovers primarily comes from recognizing cash that was obligated but not spent in the prior biennium (i.e. Resources Forward) and from grant revenue that was budgeted in 2005-2006 but won't be received until 2007.

Most carryovers consist of capital projects approved but not completed in 2005-2006. These requests total almost \$28.0 million. Examples of major projects to be carried over to 2007-2008 include the following:

- **Parks projects** totaling \$3.5 million including the Everest Park Restroom/Storage Building (\$355,000), Rose Hill Elementary Playfield Improvements (\$250,000), South Juanita Park Site Development (\$212,000), Ben

Franklin School Park Development (\$372,000), Heritage Park Development (\$781,000), Juanita Bay Park Wetland Restoration (\$141,000), Carillon Woods Park Development (\$237,000), Skate Park (\$200,000), Carillon Woods (\$237,000), and Juanita Beach Park (\$156,000).

- **Transportation projects** totaling \$12.6 million including the NE 120th Street Roadway Extension (\$299,000), 2006 Annual Street Preservation Program (\$396,000), 116th Ave Non-motorized Improvements & Facilities (\$998,000), Rose Hill Business District Sidewalks (\$2,018,000), NE 128th/I-405 Overpass (\$1,484,000), NE 124th St/124th Ave Intersection Improvements (\$2,137,000), NE 85th St/132nd Ave NE Intersection Improvements (\$1,549,000), NE 85th St/114th Ave NE Intersection Improvements (\$1,914,000), NE 85th St/124th Ave NE Intersection Improvements (\$1,040,000).
- **Technology projects** totaling \$2.5 million represent partially completed systems or pending projects including the Document Management System (\$530,000), the Geographic Information System (\$912,000), and the Networks project (\$596,000).
- **Water and sewer projects** totaling \$3.2 million including the Central Way Sewer Replacement (\$547,000), Trend Lift Station Elimination (\$535,000), North Reservoir Painting (\$811,000), 7th Ave/114th Ave Watermain Replacement (\$389,000), NE 80th St Sewer Replacement (\$221,000), and the Waverly Beach Lift Station (\$180,000).
- **Surface Water projects** totaling \$2.3 million including the portion of Transportation CIP projects with Surface Water impacts. Surface Water projects include the Juanita Creek Channel Enhancement (\$229,000), NE 85th St Detention and Sediment Control (\$224,000), NE 90th St/120th Ave NE Sediment Control (\$200,000), and Totem Lake Water Quality (\$185,000). Transportation-related projects with Surface Water components include the Rose Hill Business District Sidewalks (\$335,000), 116th Ave NE Non-motorized Improvements (\$247,000), and NE 124th St/124th Ave NE Intersection Improvements (\$326,000).

Carryover requests in the operating funds primarily consist of service packages. Almost \$2.1 million in carryover requests are recommended in the General Fund. Of this total, about \$524,000 relates to the Planning Work Program (including ARCH funding of \$227,000). Other examples in the General Fund include the following:

- **Document Management System – Project Management (\$174,477).** The 2005-06 Budget included a service package for the management of the Document Management CIP project, which was delayed until 2007. This service package was originally budgeted in the IT Fund, but is being carried over to the General Fund because the project is being managed by General Fund staff.
- **2006 Invoice Payments –** The end of the fiscal period always sees some outstanding invoices where the goods or services were received before the period ended but the vendor does not invoice the City in time to pay during that period. The budget to pay for the goods and services received in 2006 needs to be carried over to pay for the invoices in 2007, so as not to adversely impact the department's 2007 budget.
- **COLA Reserve (\$888,395) –** The unallocated 2006 COLA reserve, for labor contracts that were unsettled as of the end of 2006, needs to be carried over to 2007 to account for the settlement and distribution in 2007.

2. **Other Budget Adjustments –** These include items that weren't anticipated during the 2007-08 Budget preparation process, housekeeping corrections, and additions to the 2007-08 adopted budget. In total, they represent a positive adjustment of \$263,310.

- Unanticipated operating and capital revenues of \$115,625 consist primarily of grants that are being used to fund related program increases including:
 - King County grant for a commute trip reduction efficiency plan (\$15,365)
 - Emergency Preparedness grant funding the increase in the Emergency Preparedness Coordinator (\$44,000)
 - King Conservation grant for the Green Kirkland capital project (\$38,260)
 - Settlement from a class-action lawsuit against Dell Computers used to fund an IT intern (\$18,000)

- Corrections and housekeeping items that result in a net decrease of \$45,235, including adjustments to fund balances, allocation of capital resources, and corrections of data entry errors.
- Additions to the 2007-08 adopted budget approved since the budget deliberations were completed including:
 - Continued efforts for Annexation outreach (\$9,420)
 - Increase federal legislative consultant services (\$10,000)
 - Use of the Development Services Reserve for outside review costs (\$8,500)
 - Intelligent Transportation project (\$60,000)
 - Contract with King County for traffic signal maintenance and training (\$21,000)
 - Additional repair services and supplies for lighted crosswalks (\$54,000)
 - Staff notification software system (\$30,000)

All proposed budget adjustments are summarized in Attachment A.

The next budget adjustment would normally be presented to the Council in June 2007. In the event of a positive “go” vote to proceed to phase 2 of annexation, potential budget adjustments for related service packages could be brought to the Council during the latter part of April.

**City of Kirkland
2007-2008 Budget**

ATTACHMENT A

April 2007 Budget Adjustment Summary: 2005-2006 Carryovers & Other Adjustments

GENERAL FUND								
Adjustment Type	Dept.	Description	Uses	Funding Source				Funding Source Notes
				Reserves	Resources Forward	Operating Transfers	External Revenue	
Carryover	ND	2006 Outside Agency Request	20,786		20,786			Fund Balance
Carryover	ND	2006 COLA for Unsettled Contracts	888,395		888,395			Fund Balance
Carryover	CM	Annexation Admin Assistant	5,242		5,242			Fund Balance
Carryover	CM	Economic Development Professional Services	60,000		60,000			Fund Balance
Carryover	CM	Neighborhood Grants	20,000		20,000			Fund Balance
Carryover	CM	Neighborhood Signs	7,500		7,500			Fund Balance
Carryover	CM	Cultural Council Professional Services	4,000		4,000			Fund Balance
Carryover	CM	Jail Study	6,073		6,073			Fund Balance
Carryover	CM	Annexation Communications Phase I	7,798		7,798			Fund Balance
Other Adj	CM	Annexation Outreach	9,420		9,420			Fund Balance
Other Adj	CM	Legislative Consultant	10,000			10,000		Operating Transfer from Street Operating Fund
Carryover	HR	Healthcare Benefit Costing	10,000		10,000			Fund Balance
Carryover	HR	Diversity Training and Website	3,500		3,500			Fund Balance
Carryover	CA	Legal Services 2006 Invoice	1,700		1,700			Fund Balance
Carryover	PCS	National Health & Livability Summit	1,600		1,600			Fund Balance
Carryover	PCS	Storm Debris Cleanup	11,500		11,500			Fund Balance
Carryover	PCS	Off-leash Enforcement 2006 Invoice	5,250		5,250			Fund Balance
Carryover	PCS	Human Services Contracts 2006 Invoices	36,000		36,000			Fund Balance
Carryover	PCS	Friends of Youth Contract 2006 Invoices	26,666		26,666			Fund Balance
Carryover	PCS	Senior Center Games Event	5,862		5,862			Fund Balance
Carryover	PCS	Senior Center Space Remodel	9,542		9,542			Fund Balance
Carryover	PCS	Special Recreation Program 2006 Invoice (Highland Center)	5,000		5,000			Fund Balance
Carryover	PCS	Advertising for Myparksandrec.com and Senior Games	5,000		5,000			Fund Balance
Carryover	PW	Impact Fee Study	40,000		40,000			Fund Balance
Carryover	PW	Permit Review Consultants	30,000		30,000			Fund Balance
Carryover	PW	Traffic Counts	20,000		20,000			Fund Balance

Adjustment Type	Dept.	Description	Uses	Funding Source				Funding Source Notes
				Reserves	Resources Forward	Operating Transfers	External Revenue	
GENERAL FUND con't								
Other Adj	PW	Commuter Trip Reduction Efficiency Plan	15,365				15,365	King County grant
Carryover	F&A	Utility Billing Postage for Cycle Changes	12,100		12,100			Fund Balance
Carryover	F&A	Document Management System Project Management	174,477			174,477		Operating Transfer from Info Tech. Fund
Carryover	PCD	Comp Plan/Zoning Code Printing	10,000		10,000			Fund Balance
Carryover	PCD	Design Guidelines (OPL 0502)	17,000		17,000			Fund Balance
Carryover	PCD	Data Management (APL 3004)	42,000		42,000			Fund Balance
Carryover	PCD	Shoreline Master Plan (OPL 0601)	64,690		64,690			Fund Balance
Carryover	PCD	Downtown Strategic Plan (OPL CC99 019)	49,827		49,827			Fund Balance
Carryover	PCD	Neighborhood Plans	21,363		21,363			Fund Balance
Carryover	PCD	Natural Environment (OPL 0495 104)	30,238		30,238			Fund Balance
Carryover	PCD	Downtown Transit Center (OPL CC00 87)	6,573		6,573			Fund Balance
Carryover	PCD	Lakeshore Plaza (OPL 0501)	55,000		55,000			Fund Balance
Carryover	PCD	ARCH Housing Trust Fund (APL 3001 HTF)	227,506		227,506			Fund Balance
Other Adj	PCD	Planning Budget Correction	99,914				99,914	Sales Tax
Carryover	PD	Crime Scene Vehicle Equipment	11,840		11,840			Fund Balance
Carryover	PD	Police Department Space Review	49,550		49,550			Fund Balance
Carryover	PD	Regional Special Response Team Strategic Plan	5,000		5,000			Fund Balance
Carryover	PD	Pro-Act Unit Equipment and Supplies	15,317		15,317			Fund Balance
Carryover	F&B	DECCAN Software	30,402		30,402			Fund Balance
Carryover	F&B	Emergency Preparedness Equipment	6,500		6,500			Fund Balance
Other Adj	F&B	Evergreen Hospital Plans Review Consultant	8,500	8,500				Use of Development Services Reserve
Other Adj	F&B	Emergency Preparedness Coordinator	44,000				44,000	Emergency Preparedness Grant
General Fund Total			2,247,996	8,500	1,895,740	184,477	159,279	

OTHER FUNDS

LODGING TAX FUND								
Carryover	CM	Outside Agency Tourism Projects	7,400		7,400			Fund Balance
Lodging Tax Fund Total			7,400	-	7,400	-	-	

Adjustment Type	Dept.	Description	Uses	Funding Source				Funding Source Notes
				Reserves	Resources Forward	Operating Transfers	External Revenue	
STREET OPERATING FUND								
Carryover	PW	KC Metro Transportation Mgmt Plan Services	8,412		8,412			Fund Balance
Carryover	PW	Grounds Tech 2005-06 Service Package	32,000		32,000			Fund Balance
Carryover	PW	Parking Garage Facility Repairs	7,997		7,997			Fund Balance
Carryover	PW	Parking Improvements	78,421		78,421			Fund Balance
Carryover	PW	Arborist 2005 Service Package Trees and Equipment	24,500		24,500			Fund Balance
Other Adj	PW	Intelligent Transportation Project	60,000		60,000			Fund Balance
Other Adj	PW	Contracted Traffic Signal Maintenance and Training	21,000		21,000			Fund Balance
Other Adj	PW	Legislative Consultant (operating transfer to General Fund)	10,000		10,000			Operating Transfer to General Fund
Other Adj	PW	Lighted Crosswalk Repairs and Supplies	54,000		54,000			Fund Balance
Street Operating Fund Total			296,330	-	296,330	-	-	

FACILITIES MAINTENANCE FUND								
Carryover	PW	Landscaping Contract	2,339		2,339			Fund Balance
Carryover	PW	Fire Station #22 Locker Replacement	15,340		15,340			Fund Balance
Facilities Maintenance Fund Total			17,679	-	17,679	-	-	

EXCISE TAX FUND								
Other Adj	ND	Correct 2007 Beginning Fund Balance	(245,666)		(245,666)			Housekeeping Budget Adjustment
Excise Tax Fund Total			(245,666)	-	(245,666)	-	-	

GENERAL CAPITAL FUND								
Carryover	ND	Neighborhood CIP Program	249,260		249,260			Fund Balance
Carryover	PCS	Shoreline Restoration CPK 0060	82,166		82,166			Fund Balance
Carryover	PCS	N. Rose Hill Woodlands Park CPK 0057	107,729		107,729			Fund Balance
Carryover	PCS	Marina Park Restroom CPK 0063	33,026		33,026			Fund Balance
Carryover	PCS	Park Play Area Enhancements CPK 0066	52,392		52,392			Fund Balance
Carryover	PCS	Neighborhood Park Restrooms CPK 0070	80,480		80,480			Fund Balance
Carryover	PCS	Everest Park Restroom/Storage Building CPK 0071	354,700		246,600		108,100	Fund Balance/External Revenue
Carryover	PCS	Crestwoods Park Field Renovation CPK 0073	100,000		100,000			Fund Balance

Adjustment Type	Dept.	Description	Uses	Funding Source				Funding Source Notes
				Reserves	Resources Forward	Operating Transfers	External Revenue	
GENERAL CAPITAL FUND con't								
Carryover	PCS	Teen Center CPK 0076	9,056		9,056			Fund Balance
Carryover	PCS	Lake Washington High School Playfield Improvements CPK 0078 200	33,250		33,250			Fund Balance
Carryover	PCS	Rose Hill Elementary Playfield Improvements CPK 0078 400	250,000		250,000			Fund Balance
Carryover	PCS	Ben Franklin Elementary Playfield Improvements CPK 0078 700	24,600		24,600			Fund Balance
Carryover	PCS	B.E.S.T. School Park Development CPK 0079	112,458		112,458			Fund Balance
Carryover	PCS	Houghton Landfill Ballfield Access CPK 0081	16,274		16,274			Fund Balance
Carryover	PCS	South Juanita Park Site Development CPK 0083	212,349		212,349			Fund Balance
Carryover	PCS	Land Acquisition Opportunity Fund CPK 0082	77,940		77,940			Fund Balance
Carryover	PCS	Ben Franklin School Park Development CPK 0089	371,931		371,931			Fund Balance
Carryover	PCS	SRH (North) Neighborhood Park (Rose Hill Meadows) CPK 0091	22,312		22,312			Fund Balance
Carryover	PCS	Heritage Park Development CPK 0095	781,128		781,128			Fund Balance
Carryover	PCS	McAuliffe Park Development CPK 0108	9,292		9,292			Fund Balance
Carryover	PCS	Juanita Bay Park Wetland Restoration CPK 0109	140,731		140,731			Fund Balance
Carryover	PCS	Carillon Woods CPK 0110	237,424		237,424			Fund Balance
Carryover	PCS	Skate Park CPK 0111	200,000		100,000		100,000	Fund Balance/External Revenue
Carryover	PCS	Juanita Beach Park CPK 0119	156,361		156,361			Fund Balance
Carryover	PCS	Green Kirkland CPK 0121	33,274		33,274			Fund Balance
Carryover	PCS	Peter Kirk Pool Upgrades CPK 0123	50,000		50,000			Fund Balance
Other Adj	PCS	Green Kirkland CPK 0121	38,260				38,260	King Conservation Grant
Carryover	PW	Facilities Life Cycle Ceiling/Lighting projects CGG 0008	376,441		376,441			Fund Balance
Carryover	PW	Facilities Life Cycle Mechanical/HVAC projects CGG 0009	128,790		128,790			Fund Balance
Carryover	PW	Facilities Life Cycle Painting projects CGG 0010	164,495		164,495			Fund Balance
Carryover	PW	Facilities Life Cycle Gutters/Roofs projects CGG 0011	58,605		58,605			Fund Balance
Carryover	PW	Facilities Life Cycle Flooring projects CGG 0012	42,515		42,515			Fund Balance
Carryover	PW	Public Safety Site Plan CGG 0013	9,863		9,863			Fund Balance
Carryover	PW	Facilities Relocation CGG 0025	16,473		16,473			Fund Balance
Carryover	PW	NKCC Lift CGG 0026	84,910		84,910			Fund Balance
Carryover	PW	Building Security CGG 0027	24,000		24,000			Fund Balance
Carryover	PW	Police Evidence Lab CGG 0031 001	682,586		682,586			Fund Balance

Adjustment Type	Dept.	Description	Uses	Funding Source				Funding Source Notes
				Reserves	Resources Forward	Operating Transfers	External Revenue	
GENERAL CAPITAL FUND con't								
Carryover	PW	Police Department Safety Improvements CGG 0032 001	983,137		983,137			Fund Balance
Carryover	PW	Information Technology Dept. Space Reconfiguration CGG 0033 001	167,841		167,841			Fund Balance
Carryover	PW	NE 120th St Roadway Extension CST 0057	299,217		299,217			Operating Transfer to Grant Capital Fund
Carryover	PW	State Street Utilities Underground CST 0076	69,200		69,200			Fund Balance
Carryover	PW	Annual Street Preservation CST 0606	395,916		395,916			Fund Balance
Carryover	PW	Annual Sidewalk Maint CNM 0657	168,171		168,171			Fund Balance
Carryover	IT	Geographic Information System C GG 0006 100	911,538		911,538			Fund Balance
Carryover	IT	Document Management System CGG 0006 110	529,881		529,881			Fund Balance
Carryover	IT	Wireless for Fieldworkers CGG 0006 150	207,447		207,447			Fund Balance
Carryover	IT	Finance & HR Systems CGG 0006 160	145,948		145,948			Fund Balance
Carryover	IT	Tenrox Timekeeping System CGG 0006 180	7,943		7,943			Fund Balance
Carryover	IT	Facilities Workorder System CGG 0006 190	20,000		20,000			Fund Balance
Carryover	IT	Police Automatic Vehicle Locators CGG 0006 201	65,800		65,800			Fund Balance
Carryover	IT	Networks CGG 0006 300	596,190		596,190			Fund Balance
Carryover	IT	Permit Plan Replacement CGG 0006 501	5,000		5,000			Fund Balance
Carryover	IT	Public Access CGG 0006 600	51,489		51,489			Fund Balance
Carryover	F&B	Emergency Operations Center Upgrade PS 0054	87,139		87,139			Fund Balance
Carryover	F&B	Fire Paging & Alerting System PS 0055	160,000		160,000			Fund Balance
Carryover	F&B	Disaster Supply Storage Units PS 0056	116,014		116,014			Fund Balance
Carryover	F&B	Disaster Care Response Vehicle PS 0057	70,000		70,000			Fund Balance
Carryover	F&B	Special Operations Vehicle PS 0058	297,100		297,100			Fund Balance
General Capital Fund Total			10,780,042	-	10,533,682	-	246,360	

GRANT CAPITAL FUND								
Carryover	PW	116th Ave Non-motorized Facility CNM 0001	316,666		67,157		249,509	Fund Balance/External Revenue
Carryover	PW	116th Ave Non-motorized Improvements CNM 0042	680,846		143,046		537,800	Fund Balance/External Revenue
Carryover	PW	Rose Hill Business District Sidewalks CNM 0051	2,017,833		487,833		1,530,000	Fund Balance/External Revenue
Other Adj	PW	NE 120th St Roadway Extension CST 0057	299,517			299,517		Operating Transfer from General Capital Fund
Carryover	PW	NE 128th St at I-405 Overpass CST 0069	1,483,975		639,796		844,179	Fund Balance/External Revenue

Adjustment Type	Dept.	Description	Uses	Funding Source				Funding Source Notes
				Reserves	Resources Forward	Operating Transfers	External Revenue	
GRANT CAPITAL FUND con't								
Carryover	PW	NE 124th St/124th Ave NE Intersection CTR 0070	2,136,501		1,142,965	863,536	130,000	Fund Balance/Operating Trf/External Revenue
Carryover	PW	NE 116th St/124th Ave Intersection CTR 0071	331,608		53,517		278,091	Fund Balance/External Revenue
Carryover	PW	NE 132nd St/124th Ave NE Intersection CTR 0076	125,544				125,544	Fund Balance/External Revenue
Carryover	PW	NE 85th St/132nd Ave NE Intersection CTR 0078	1,549,346		678,946		870,400	Fund Balance/External Revenue
Carryover	PW	NE 85th St/114th Ave NE Intersection CTR 0079	1,914,096		1,610,196		303,900	Fund Balance/External Revenue
Carryover	PW	NE 85th St/124th Ave NE Intersection CTR 0080	1,039,695		140,995		898,700	Fund Balance/External Revenue
Carryover	PW	Central Way/Park Place Signal CTR 0082	110,000				110,000	Fund Balance/External Revenue
Grant Capital Fund Total			12,005,627	-	4,964,451	1,163,053	5,878,123	

WATER/SEWER OPERATING FUND								
Carryover	PW	Sewer Comp Plan	201,793		201,793		-	Fund Balance
Carryover	PW	Water/Sewer Long-term Financial Study	47,106	15,570	31,536			Fund Balance/Reserves
Water/Sewer Operating Fund Total			248,899	15,570	233,329	-	-	

WATER/SEWER CAPITAL PROJECTS FUND								
Carryover	PW	Central Way Sewer Replacement - West CSS 0045	547,259		547,259			Fund Balance
Carryover	PW	NE 80th St Sewer Replacement CSS 0050	220,586		220,586			Fund Balance
Carryover	PW	Waverly Beach Lift Station CSS 0053	180,257		180,257			Fund Balance
Carryover	PW	Central Way Sewer Replacement - East CSS 0059	158,276		158,276			Fund Balance
Carryover	PW	Trend Lift Station Elimination CSS 0060	534,818		534,818			Fund Balance
Carryover	PW	18th Ave Watermain Replacement CWA 0021	12,463		12,463			Fund Balance
Carryover	PW	7th Ave/114th Ave Watermain Replacement CWA 0051	388,744		388,744			Fund Balance
Carryover	PW	NE 113th Pl Watermain Replacement CWA 0054	14,591		14,591			Fund Balance
Carryover	PW	NE 112th/103rd Ave Watermain Replacement CWA 0055	9,379		9,379			Fund Balance
Carryover	PW	Supply Station #2 Improvements CWA 0065	119,922		119,922			Fund Balance
Carryover	PW	ESP Watermain Replacement CWA 0590	14,374		14,374			Fund Balance
Carryover	PW	Vulnerability Analysis CWA 0093	65,627		65,627			Fund Balance
Carryover	PW	North Reservoir Painting CWA 0094	811,103		811,103			Fund Balance
Carryover	PW	105th Ave NE/106th Ave NE Watermain Replacement CWA 0110	153,926		153,926			Fund Balance
Water/Sewer Capital Projects Fund Total			3,231,325	-	3,231,325	-	-	

Adjustment Type	Dept.	Description	Uses	Funding Source				Funding Source Notes
				Reserves	Resources Forward	Operating Transfers	External Revenue	
SURFACE WATER OPERATING FUND								
Carryover	PW	King County Collection Fees 2006 Invoice	24,471		24,471			Fund Balance
Carryover	PW	Maps 2006 Invoice	5,764		5,764			Fund Balance
Carryover	PW	Low Impact Development Feasibility Study	16,000		16,000			Fund Balance
Carryover	PW	Evaluation and Ranking of Pollutant Sources	44,097		44,097			Fund Balance
Carryover	PW	Baseline Index of Biologic Integrity of Drainage Basin	5,000		5,000			Fund Balance
Carryover	PW	Shoreline Inventory	18,000		18,000			Fund Balance
Carryover	PW	ESA Regulatory Costs	31,500		31,500			Fund Balance
Carryover	PW	Storm Drain Inspection - Camera Replacement Parts	3,000		3,000			Fund Balance
Surface Water Operating Fund Total			147,832	-	147,832	-	-	

SURFACE WATER CAPITAL PROJECTS FUND								
Carryover	PW	NE 85th St Detention CSD 0025	224,404		224,404			Fund Balance
Carryover	PW	Totem Lake Water Quality CSD 0029	185,025		185,025			Fund Balance
Carryover	PW	NE 90th St/120th Ave NE Sediment CSD 0033	199,696		199,696			Fund Balance
Carryover	PW	NE 126th St/128th Lane NE Erosion CSD 0038	5,547		5,547			Fund Balance
Carryover	PW	NE 126th St/94th Ave NE Channel Restoration CSD 0039	14,227		14,227			Fund Balance
Carryover	PW	NE 125th Pl/95th Ave NE Sediment Control CSD0041	21,013		21,013			Fund Balance
Carryover	PW	124th Ave NE/NE 100th Drainage CSD0043	92,095		92,095			Fund Balance
Carryover	PW	Forbes Creek/KC Access Road CSD0051	49,532		49,532			Fund Balance
Carryover	PW	Forbes Creek/Coors Pond Channel Grade Controls CSD 0053	97,249		97,249			Fund Balance
Carryover	PW	Juanita Creek Channel Enhancement CSD 0057	228,894		128,894		100,000	Fund Balance/External revenue
Carryover	PW	Juanita Cr/NE 121st Bank Stabilization CSD 0060	77,022		77,022			Fund Balance
Carryover	PW	Streambank Program NE 86th St CSD 0537	28,772		28,772			Fund Balance
Carryover	PW	116th Ave NE Improvements CNM 0042 423 (transportation related)	246,854		246,854			Fund Balance
Carryover	PW	NE 128th St at I-405 Overpass CST 0069 423 (transportation related)	115,313		115,313			Fund Balance
Carryover	PW	NE 124th St/124th Ave NE Improvements CTR 0070 423 (trans related)	326,045		326,045			Fund Balance
Carryover	PW	NE 85th St/132nd Ave CTR 0078 423 (transportation related)	23,000		23,000			Fund Balance
Carryover	PW	NE 85th St/114th Ave NE CTR 0079 423 (transportation related)	30,000		30,000			Fund Balance
Carryover	PW	NE 85th St/124th Ave NE CTR 0080 423 (transportation related)	16,000		16,000			Fund Balance

Adjustment Type	Dept.	Description	Uses	Funding Source				Funding Source Notes
				Reserves	Resources Forward	Operating Transfers	External Revenue	
SURFACE WATER CAPITAL PROJECTS FUND con't								
Carryover	PW	Rose Hill Business District CNM 0051 423 (transportation related)	335,000		335,000			Fund Balance
Other Adj	PW	Correct 2007 Beginning Fund Balance	(1,084,000)		(1,084,000)			Housekeeping Budget Adjustment
Other Adj	PW	Correct 2007 CIP Funding Transfer In from Surface Water Operating	875,000			875,000	-	Housekeeping Budget Adjustment
Surface Water Capital Projects Fund Total			2,106,688	-	1,131,688	875,000	100,000	

INFORMATION TECHNOLOGY FUND								
Carryover	IT	Telecommunications System Upgrade	9,000		9,000			Fund Balance
Carryover	IT	GIS Web Map Development	16,392		16,392			Fund Balance
Carryover	IT	Human Resources System Implementation	17,000		17,000			Fund Balance
Carryover	IT	IT Strategic Plan	4,075		4,075			Fund Balance
Carryover	IT	Wireless Access for Fieldworkers	9,879		9,879			Fund Balance
Carryover	IT	Fire RMS Yearly Maintenance	6,352		6,352			Fund Balance
Carryover	IT	Microfocus Cobol Yearly Maint	1,700		1,700			Fund Balance
Carryover	IT	Class Software Purchase	2,900		2,900			Fund Balance
Carryover	IT	Document Management System Project Management	174,477		174,477			Operating Transfer to General Fund
Other Adj	IT	IT Intern	18,000				18,000	Dell Settlement
Other Adj	IT	Staff Notification Software	30,000		30,000			Fund Balance
INFORMATION TECHNOLOGY FUND TOTAL			289,775	-	271,775	-	18,000	
TOTAL OTHER FUNDS			28,885,931	15,570	20,589,825	2,038,053	6,242,483	

TOTAL ALL FUNDS			31,133,927	24,070	22,485,565	2,222,530	6,401,762	
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ORDINANCE 4092

AN ORDINANCE OF THE CITY OF KIRKLAND AMENDING THE BIENNIAL BUDGET FOR 2007-2008.

WHEREAS, the City Council finds that the proposed adjustments to the Biennial Budget for 2007-2008 reflects revenues and expenditures that are intended to ensure the provision of vital municipal services at acceptable levels;

NOW, THEREFORE, the City Council of the City of Kirkland do ordain as follows:

Section 1. April 2007 adjustments to the Biennial Budget of the City of Kirkland for 2007-2008 are hereby adopted.

Section 2. In summary form, modifications to the totals of estimate revenues and appropriations for each separate fund and the aggregate totals for all such funds combined are as follows:

<u>Funds</u>	<u>Current Budget</u>	<u>Adjustments</u>	<u>Revised Budget</u>
General	107,829,861	2,247,996	110,077,857
Lodging Tax	390,814	7,400	398,214
Street Operating	8,867,461	296,330	9,163,791
Cemetery Operating	337,514	0	337,514
Parks Maintenance	1,959,973	0	1,959,973
Recreation Revolving	2,141,701	0	2,141,701
Facilities Maintenance	8,900,070	17,679	8,917,749
Contingency	3,193,826	0	3,193,826
Cemetery Improvement	550,473	0	550,473
Impact Fees	4,002,831	0	4,002,831
Park & Municipal Reserve	11,426,772	0	11,426,772
Off-Street Parking Reserve	69,564	0	69,564
Tour Dock	93,211	0	93,211
Street Improvement	2,600,998	0	2,600,998
Grant Control Fund	285,873	0	285,873
Excise Tax Capital Improvement	21,888,649	(245,666)	21,642,983
Limited General Obligation Bonds	4,966,356	0	4,966,356
Unlimited General Obligation Bonds	3,256,779	0	3,256,779
L.I.D. Control	7,361	0	7,361
General Capital Projects	16,332,109	10,780,042	27,112,151
Grant Capital Projects	3,968,636	12,005,627	15,974,263
Water/Sewer Operating	38,218,307	248,899	38,467,206
Water/Sewer Debt Service	3,756,868	0	3,756,868
Utility Capital Projects	13,129,385	3,231,325	16,360,710
Surface Water Management	11,636,958	147,832	11,784,790
Surface Water Capital Projects	7,986,988	2,106,688	10,093,676
Solid Waste	17,062,870	0	17,062,870

<u>Funds</u>	<u>Current Budget</u>	<u>Adjustments</u>	<u>Revised Budget</u>
Equipment Rental	12,262,223	0	12,262,223
Information Technology	9,841,040	289,775	10,130,815
Firefighter's Pension	1,381,860	0	1,381,860
	318,347,331	31,133,927	349,481,258

Section 3. This ordinance shall be in force and effect five days from and after its passage by the Kirkland City Council and publication, as required by law.

Passed by majority vote of the Kirkland City Council in open meeting this 3rd day of April, 2007.

Signed in authentication thereof this 3rd day of April, 2007.

MAYOR

Attest:

City Clerk

Approved as to Form:

City Attorney