



CITY OF KIRKLAND
Department of Finance & Administration
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MEMORANDUM

To: David Ramsay, City Manager
From: Tracey Dunlap, Director of Finance and Administration
Date: May 22, 2009
Subject: Budget Study Session – June 2, 2009

RECOMMENDATION:

City Council receive information on the budget balancing strategies and related financial issues, in preparation for the mid-year budget adjustments that will be brought forward in July, and provide input and direction for that process.

BACKGROUND:

Current Status

In preparation for the upcoming mid-year budget review on July 7, this memorandum provides background on current budget status, information developed on the 7 budget-balancing strategies, a proposed timeline for the voted utility tax increase process, and introduces issues that will be addressed in the mid-year adjustments.

The first quarter 2009 Financial Management Report (FMR) is provided as Attachment A. In addition, Attachment B contains the April Dashboard report. Some of the key observations regarding the results through April include:

- Total General Fund **revenues** are below expectations, primarily driven by shortfalls in sales tax and development fees. Year-to-date sales tax revenues are down 19.4%, or almost one million dollars from last year. All business sectors continue to experience negative performance, particularly the automobile/gas retail and contracting sectors. Development revenues are down across-the-board. The development-related functions are actively engaged in pursuing strategies to reduce costs to help mitigate the significant decreases in projected revenue.
- Total General Fund **expenditures** are within expectations. The expenditures are slightly less than would be expected at this point in the year, reflecting actions that have been taken to-date to slow spending, such as leaving development services positions vacant, re-allocating resources to recognize the decline in permit fee revenue, and limiting out-of-state travel. We are continuing to monitor fire suppression overtime closely to assess the benefit of the four additional firefighters that were available for duty beginning in April.

Forecast Assumptions

To recap from the May 19 City Council meeting, the forecast scenarios presented at the City Council Retreat in March were summarized as follows:

- Scenario 3: Adopted Budget with 20% decrease in sales tax in 2009 and no growth in 2010, representing a relatively pessimistic scenario where 2009 sales tax continues at the levels experienced in January and February and there is no recovery in 2010;
- Scenario 5: Adopted Budget with 2009-2010 sales tax per the State Economic and Revenue Forecast Council projection, which represents a relatively optimistic scenario, with sales tax beginning to recover in the second half of 2009 and resuming a growth rate in 2010 that is more in line with long-term trends.

The forecasted General Fund shortfalls from the 2009-2010 adopted budget that were presented at the City Council Retreat range from \$2.7 million to \$8.1 million for the biennium, as summarized in the table below.

Recommended General Fund Shortfall Scenario

Dollars in thousands

	Annual Change		Biennial Change	No Voted Tax in 2010	Range of Shortfall
	2009	2010			
Scenario 3 - 20% Decrease & Flat Sales Tax	(2,772)	(3,055)	(5,827)	(2,240)	(8,067)
Scenario 5 - State Forecast Sales Tax Assumptions	(514)	69	(445)	(2,240)	(2,685)
Average of Scenarios 3 & 5 Sales Tax Decline	(1,643)	(1,493)	(3,136)	(2,240)	(5,376)

At the Retreat, staff recommended that the budget reduction strategy focus on the "Average of Scenarios 3 & 5" sales tax assumptions. During the mid-year budget update, we had planned to present options to address the potential shortfalls in the recommended scenario (\$5.4 million). However, given that the sales tax receipts year-to-date have declined over 19%, we are also discussing additional options for addressing the more pessimistic scenario (Scenario 3 - \$8.1 million).

2009-10 Budget Balancing Strategies

At the City Council Retreat, staff introduced 7 budget balancing strategies that were being analyzed. In this section, we are providing the detailed information developed related to each strategy and staff recommendations or options for consideration. A summary of the preliminary recommendations follows the discussion of all of the strategies.

1. Revisit the remaining "8% Adjustment List" from the 2009-2010 budget process and prioritize reductions that would be recommended if another round of cuts is necessary or if the voted utility tax increase for 2010 does not pass.

Each City department developed the original 8% list during the 2009-2010 budget process in response to the direction to identify and prioritize reductions/reallocations/revenue enhancements to reduce their net impact on the General Fund by 8%. The order the items appear on the list reflects each department's prioritization. As part of the adopted budget, General Fund adjustments of 2.7% were adopted (3.1% overall), ranging from less than 1% for the Public Safety departments to 8% for Planning and Public Works.

In revisiting the remaining items on the 8% list, the focus was on what on-going service levels would need to be reduced if the voted utility tax increase does not pass. Since that tax applies in 2010, the list was updated (Attachment C) to add columns for the remaining reductions after the adopted budget (2-year total of \$6.0 million [net of Fire District 41 revenue]) and those amounts are divided in half to reflect only 2010 (\$3.0 million). The final column provides the recommended additional reductions for 2010 (a one-year amount in 2010 of \$1.06 million for the General Fund and \$0.27 million for Other funds, for a total of \$1.33 million). The remaining reductions were evaluated under the assumption that they would all be recommended and then specific line items were added back on an exception basis.

The total recommended reductions are summarized by department in the table below. As in the earlier round of reductions, the recommended amount by department varies. Note that, for those departments that had the entire 8% list implemented in the adopted budget, additional reductions have been identified as part of strategy 2 – Additional Reductions below.

Summary of Recommended 2010 Budget Reductions by Department

Department/ Function	Remaining 2010 Dollars	Recommended		2010 Budget	Recom. As % of Bdgt
		Dollars	%		
GENERAL FUND					
City Council	9,300	8,800	94.6%	381,399	2.31%
CMO	43,083	21,883	50.8%	1,554,891	1.41%
Court	101,019	27,741	27.5%	1,665,693	1.67%
Human Resources	49,715	43,215	86.9%	1,062,036	4.07%
CAO	45,250	7,250	16.0%	990,770	0.73%
Parks & Comm. Svc.	175,426	62,101	35.4%	7,208,355	0.86%
PW - Engineering	-	-	0.0%	3,768,149	0.00%
Finance & Administration	103,708	82,480	79.5%	3,647,463	2.26%
Planning & Community Development	-	-	0.0%	2,782,147	0.00%
Police	1,146,790	471,326	41.1%	16,056,287	2.94%
Fire (net of Fire District 41 revenue)	851,405	237,500	27.9%	15,113,528	1.57%
Building	95,450	95,450	100.0%	2,311,701	4.13%
SUBTOTAL GENERAL FUND (excl. Non-Dept.)	2,621,146	1,057,746	40.4%	56,542,419	1.87%
Non-Departmental*	1,000	1,000	100.0%	9,879,940	0.01%
SUBTOTAL GENERAL FUND	2,622,146	1,058,746	40.4%	66,422,359	1.59%
OTHER FUNDS					
Streets*	84,932	32,574	38.4%	4,101,619	0.79%
Fleet*	54,105	54,105	100.0%	2,387,675	2.27%
Information Technology*	149,850	110,484	73.7%	3,997,869	2.76%
Facilities*	77,446	77,446	100.0%	2,840,527	2.73%
SUBTOTAL OTHER FUNDS	366,333	274,609	75.0%	13,327,690	2.06%
GRAND TOTAL	2,988,479	1,333,355	44.6%	79,750,049	1.67%

* Budget amounts exclude all reserves.

The recommended reductions include eliminating 10.04 FTEs, with a total savings of \$780,416, listed below:

- CMO – Executive Assistance (0.25 FTE) -- \$12,951
- Court - Judicial Support Associate II (0.24 FTE) -- \$18,688
- Finance
 - Front Desk Position (0.25 FTE) -- \$17,667

- Accounting Support Associate IV (0.50 FTE) -- \$42,985
- Buyer (0.20 FTE) -- \$18,564
- Police
 - School Resource Officer (1.0 FTE) -- \$41,090
 - Parking Enforcement Officer (1.0 FTE) -- \$83,130 (the option of increasing fines in lieu of this reduction is under review)
 - ProAct Police Support Associate (1.0 FTE) -- \$87,576
 - Traffic Officer (1.0 FTE) -- \$102,868
 - Domestic Violence Advocate (1.0 FTE) -- \$101,222
 - Crime Analyst (0.50 FTE) -- \$50,441
- Building
 - Office Technician (1.0 FTE) -- \$21,750
 - Plans Examiner I (1.0 FTE) -- \$71,000
- Information Technology
 - Graphics Support (0.40 FTE) -- \$36,204
 - Help Desk (0.25 FTE) -- \$22,932
 - GIS Analyst (0.25 FTE) -- \$24,840
 - Multimedia Services Manager (0.20 FTE) -- \$26,508

These recommended reductions are intended to articulate service level reductions that would be necessary if the voted utility tax increase does not pass. The items on this list are on-going reductions in costs and service levels. To expand upon the impacts of the Public Safety reductions, memos from the Police Chief (Attachment D) and Fire Chief (Attachment E) are attached.

2. Identify **Additional Reductions**

Those departments that had no remaining items on the 8% list (Planning and Public Works-General Fund) identified **additional reductions** for consideration. Development services activities comprise a large share of both functions. Year-to-date development fee revenues are down almost \$300,000 from the average monthly revenues reflected in the budget. The reductions identified by each department are:

- For Public Works-General Fund, the administrative specialist for development services has been left vacant and portions of positions that are funded from development fee revenues are shifted to fill vacant positions budgeted in the Surface Water utility. Several of these shifts are already in progress in recognition of the revenue shortfall.
- For Planning, an additional 1.44 Planner FTEs were identified for reduction. However, with the decision to proceed with annexation, a new requirement for 1 Planning position was needed for the pre-election efforts. The Non-departmental contingency was used to fund this position for the remainder of the year. Whether and when additional reductions will be needed is under review with the department.

These additional reductions do not reduce the General Fund shortfall related to the sales tax and utility tax, but do help to offset the decline in development revenues.

In addition, the following specific line items were evaluated for additional reductions: Dues & Memberships, Travel & Subsistence, and Training. As part of the reductions

taken to balance the adopted 2009-2010 budget, General Fund reductions were made to these line items as follows:

- Dues & Memberships were reduced by 2.4% (\$6,904);
- Travel & Subsistence was reduced by 18.3% (\$65,296); and
- Training was reduced by 22.4% (\$108,211).

To evaluate further reductions in **Dues & Memberships**, a detailed analysis classifying line items as mandatory, essential, and discretionary, was completed (Attachment F). The adopted biennial budget for this line totals \$948,000, of which \$419,000 is budgeted in the General Fund. Of the biennial total for the General Fund:

- Less than 1% is mandatory (\$3,290 for the biennium or \$1,645 per year),
- 80% is considered essential (\$336,111 for the biennium or \$168,056 per year), and
- 19% is classified as discretionary (\$94,755 for the biennium or \$47,378 per year).

Staff has not included a recommendation as to further reductions in Dues & Memberships. It is important to recognize that, although some line items are classified as discretionary, those activities are valuable to the organization in terms of professional development, maintaining regional contacts, etc. In addition, while the biennial budgets were evaluated, most of these expenditures occur early in the year, so many of the 2009 amounts have been expended. As a result, any savings would be for 2010 so the one-year figures should be used. Staff is requesting further direction from the City Council on whether additional reductions from this line item should be pursued.

For **Training and Travel & Subsistence**, the focus was to identify and eliminate all out-of-state travel unless it meets one of the following criteria:

- It is paid in full by another agency or through a grant that can only be used for that purpose.
- It is a business necessity – in other words, it is required for an employee to complete their work (e.g. Police need to pick up a person on an out-of-state warrant).
- It is training that is necessary for continued certification/competency AND it is not available in-state.

Each department identified all of the out-of-state travel included in their adopted budget and identified what items had already been committed and those that met the criteria defined above. The results of that evaluation are contained in Attachment G and summarized in the table that follows.

2009-2010 Out of State Travel and Training Budget by Type (Critical/No-Critical)

	Critical		Non-Critical	
	2009	2010	2009	2010
General Fund				
City Council	-	-	5,100	5,100
CMO/Court	-	-	-	-
Human Resources	2,745	2,745	2,470	2,470
CAO	-	-	-	-
Parks & Comm. Svc.	3,162	-	4,050	5,440
PW - Engineering	4,245	1,450	2,305	5,100
Finance & Administration	9,662	3,200	6,618	13,080
Planning & Community Development	-	-	1,605	1,605
Police	9,870	8,179	2,120	2,050
Fire/Building	9,200	7,700	2,950	2,950
Subtotal General Fund	38,884	23,274	27,218	37,795
Other Funds				
Streets	350	200	150	300
Fleet	-	-	-	-
Information Technology	-	-	9,050	9,050
Facilities	-	-	-	-
Subtotal Other Funds	350	200	9,200	9,350
TOTAL	\$ 39,234	\$ 23,474	\$ 36,418	\$ 47,145
LESS: Reductions to Travel & Training Recommended in the 8% Adjustment List			\$ (7,570)	\$ (12,035)
			Proposed Reductions \$ 28,848	\$ 35,110

Staff is recommending that all out-of-state travel that does not meet the criteria be eliminated.

To assist in identifying other areas for potential on-going reductions for 2010, the **Services Matrix** was updated to reflect the 2010 adopted budget (Attachment H), which classifies department functions as mandatory, essential, and discretionary. The matrix provides a starting point for assessing target areas to consider for reductions. Items selected from this matrix may represent one-time or on-going reductions. Staff is not offering a recommendation on the Service Matrix at this time, but the following options have been identified for consideration:

- Council could identify specific services on the list for further discussion as potential reductions;
- Council could identify a dollar amount in additional reductions and direct staff to identify and prioritize candidates;
- The matrices could be used for future review and identification of core service areas and are also available for identification of additional reductions as needed. If this option is chosen, the Service Matrix would be revisited during the mid-biennial budget process in the fall.

Note that the matrix reflects the 2010 adopted budget and FTEs. As a result, if reductions based on other tools are implemented, the costs and positions would need to be updated to reflect the change.

3. Savings from Maintenance & Operations (M&O)

The internal service rates were set in the fall of 2008 and some of the underlying assumptions have changed. Specifically, fuel prices are substantially lower than the assumption reflected in the Fleet rates and the IT fund cash balance is higher than projected due to savings in 2008 and the impacts of service packages/restored expenditure reductions. Staff is conducting the analysis to determine the savings that could be realized and will have the specific information and recommendations for the July 7 Study Session. Any reduction in IT rates would be for both years and the amount is to be determined. At this stage, staff recommends that the fuel reduction be made for 2009 only, to recognize continuing economic uncertainty in 2010. Initial estimates are that a one-time reduction in fuel of \$170,000 to the General Fund is feasible. This figure has been included as a placeholder and more detailed information will be brought forward at the July 7 meeting.

The State's adopted budget included reductions in the pension rate contributions for programs other than LEOFF (the retirement system for most public safety personnel). Excluding LEOFF reduced the potential savings, but the reduction in the City's share is significant. The savings to the General Fund total \$212,000 in 2009 and \$463,000 in 2010. While it is important to recognize that this reduction is expected to result in future increases in pension contributions, staff is recommending that these one-time savings be reflected in the budget at mid-year.

4. Evaluate **year-end cash position** to determine availability to backfill near-term shortfalls and identify **reserve balances** available to address revenue shortfalls. The reserves that are specifically designated to deal with revenue shortfalls are:

- Revenue Stabilization Reserve has a balance of \$1 million (after the planned use of \$1 million in the 2009-2010 budget); and
- \$2.7 million in the General Operating or "Rainy Day" Reserve, which is available toward unforeseen revenue losses or other temporary events.

At the City Council Retreat, Council directed that staff should assume the use of the remaining Revenue Stabilization balance, but hold the Rainy Day Reserve funds out of the strategy in case circumstances deteriorate.

The City's year-end cash position (including the transfer in from the development services reserve) is \$1.5 million. Some of that cash has been used to fund new needs (snow removal equipment), but most of that amount remains. Given the magnitude of the shortfall in sales tax receipts to date, staff recommends that the General Fund sales tax budget be reduced at mid-year by the remaining cash amount to reflect that the cash is expected to be consumed during the first half (much of which has already occurred). This change is proposed to be brought forward as a mid-year adjustment.

In addition to the reserves defined above, the Council Special Projects Reserve balance stands at approximately \$220,000 after approved uses and the remaining Non-departmental contingency line item (after funding the annexation resources) stands at about \$370,000. The framework assumes that \$290,000 of the \$370,000 can be available to offset shortfalls in 2010.

These strategies are only applicable to one-time needs.

5. Capital Improvement Program

As part of the 2009-2010 adopted budget, a portion of the General Government CIP category funding was moved back to the General Fund to fund on-going needs that had been budgeted in the CIP. The funding from General Purpose Sources in the 2009-2014 CIP is summarized in Attachment I.

In addition to the projects funded in the 2009-2014 CIP, there are projects that have been funded in past CIPs that have not started at this point in time (no funds have been committed). The table below summarizes those projects that were funded, at least in part, with general purpose resources. If these projects were "unfunded" (postponed or cancelled), the unrestricted share of the funds could be available for other General Fund purposes.

**Projects Funded Not Started Summary
as of April 30, 2009**

Project Category	Funding Received	Funding Received		Exp to Date	Balance	Balance of Funding		Notes
		Restricted	Unrestricted			Restricted	Unrestricted	
PROJECTS FUNDED NOT STARTED								
Parks								
Skate Park	200,000	200,000	-	-	200,000	200,000	-	Park Board will review at future mtg
Public Safety								
Water Rescue Boat	109,449	29,550	79,899	-	109,449	29,550	79,899	Active
Disaster Response Portable Generators	150,000	-	150,000	-	150,000	-	150,000	Active-in purchasing process
Total Public Safety	259,449	29,550	229,899	-	259,449	29,550	229,899	
Information Technology								
PD Automatic Vehicle Loc. System	144,600	-	144,600	-	144,600	-	144,600	Taken over by NORCOM; funds available
Maint. Mgmt System Upgrade (Hansen)	19,900	-	19,900	-	19,900	-	19,900	Active - needs additional funding
Parks Work Order System	53,000	-	53,000	-	53,000	-	53,000	Project on hold - tied to Hansen proj.
Total Information Technology	217,500	-	217,500	-	217,500	-	217,500	
TOTAL PROJECTS FUNDED NOT STARTED	676,949	229,550	447,399	-	676,949	229,550	447,399	

Finance has been working with the other departments to close out completed CIP projects and, in some cases, there is funding available to be returned to its original source. Unfortunately, the majority of that funding is from restricted sources (impact fees, REET, etc.) and is not available for General Fund purposes. However, \$253,000 in General fund sources have been identified and could be available for General Fund purposes (see table that follows). Note that there are projects pending that do not have full funding identified at this point, including the replacement of the permitting system. If the identified General Fund resources are used toward projected shortfalls, the City will still need to identify funding sources for the unfunded share of those projects.

**Projects to be Closed/Funds Repurposed Summary
as of April 30, 2009**

Project Category	Funding Received	Funding Received		Expense to Date	Balance	Balance of Funding	
		Restricted	Unrestricted			Restricted	Unrestricted
TO BE CLOSED/REPURPOSED							
Transportation	3,343,270	3,343,270	656,000	2,714,071	629,199	618,159	11,041
Surface Water Utility	3,083,071	3,083,071	-	962,274	2,120,797	2,120,797	-
Water/Sewer Utility	8,897,042	8,897,042	-	8,068,751	828,291	828,291	-
Parks	16,688,762	16,688,762	-	16,382,473	306,289	306,289	-
Public Safety	1,473,717	432,797	1,040,920	1,199,802	273,915	191,903	82,012
Information Technology*	4,050,100	375,129	3,674,971	3,857,156	192,943	20,296	172,647
Facilities	2,638,077	307,428	2,330,649	2,675,603	(37,525)	-	(37,525)
Neighborhood CIP	933,681	8,681	925,000	908,681	25,000	-	25,000
TOTAL TO BE CLOSED/REPURPOSED	41,107,720	33,136,180	8,627,540	36,768,810	4,338,910	4,085,735	253,175

* IT recommends funds to be repurposed to Permit Replacement System or Hansen Upgrade projects.

The CIP-related strategies are one-time in nature, unless funding sources are removed from the CIP permanently, resulting in more unfunded capital projects. No specific staff recommendation is included pending Council review of the results of the analysis.

6. **Compensation Savings** – The 2009-2010 budget assumed that all the bargaining units (except MAC) would receive a cost of living adjustment (COLA) of 6.19% in 2009 (based on the actual June-to-June 2008 inflation rate) and an estimated COLA of 3.5% in 2010. The COLA increases for unrepresented employees in the Management and Confidential group (MAC) were budgeted at 3.19% in 2009 and 3.5% in 2010. The lower COLA applied to MAC in 2009 resulted in savings of \$260,000 each year in 2009 and 2010, a total of \$520,000. Of this amount, \$440,000 is savings to the General Fund and \$80,000 to other funds.

Further savings have been identified related to the COLA for 2010:

- In recent contract negotiations with AFSCME and Teamsters, those bargaining units agreed to no COLA in 2010 (0%). This equates to total COLA savings in 2010 of \$405,000 for AFSCME (\$310,000 in the General Fund and \$95,000 in other funds) and \$162,000 for Teamsters (\$34,000 in the General Fund and \$128,000 in other funds).
- MAC has been notified that no COLA is likely in 2010 and the additional savings in 2010 would total \$316,000 (\$270,000 in the General Fund and \$46,000 in other funds).
- Fire (IAFF) recently voted to forego the 2010 COLA, a savings of \$339,000 to the General Fund.
- The Police Lieutenants (PSEU) have tentatively agreed to forego the 2010 COLA, a savings of \$20,000 to the General Fund.
- Negotiations are in progress with the Police Guild (Commissioned and Non-Commissioned). If agreement were reached, the additional savings to the General Fund would be \$296,000.

The COLA reduction may result in on-going savings, if the market follows suit. If not (i.e., comparable cities provide COLA increases in 2010), this approach may result in higher market-related salary adjustments later in order to "catch up", rendering the salary savings more one-time in nature.

Another potential means of reducing compensation costs is to impose a hiring freeze. The City has not imposed a formal hiring freeze but is currently evaluating each vacant position before it is re-filled. Those positions that do not require immediate hiring are being evaluated as part of the budget-balancing strategies. Such decisions are subject to collective bargaining provisions and are discussed with the appropriate labor unions.

7. **Work Schedule Reductions** – One final area that staff has evaluated is the potential for work schedule reductions that result in reduced compensation. Two major options have been reviewed:

- Furloughs – One approach to work schedule reductions is introducing furloughs. There are a variety of options and approaches, ranging from closing City Hall and other facilities and suspending non-public safety services for a specific number of days (with all staff unpaid except for 24/7 operations in Police and Fire) to

requiring staff to take unpaid leave for a number of days at their choosing during the year. As an illustration, the General Fund cost reduction per furlough day ranges from \$57,000-60,000 (assuming furloughs apply to MAC, AFSCME, and Teamsters). Equivalent reductions in 24/7 Public Safety operations could also be applied through other compensation adjustments. The final structure of a furlough program would determine specific policy guidance that would be required before implementation. Furlough savings would be one-time unless implemented as a permanent schedule reduction.

- Work week reduction - Another potential approach is to reduce the City's work week (for example, from 40 hours per week to 39), which would mean changing the City's hours of operation. This approach could be implemented as an on-going reduction; however, it would require reducing service levels on an on-going basis as well. To provide context for evaluating this option, we calculated the annual savings to the General Fund for a one hour per week reduction (2.5%) under the same assumptions as the furlough (MAC, AFSCME, Teamsters) at \$375,000-395,000. Similar to furloughs, equivalent reductions in 24/7 Public Safety operations could also be applied through other compensation adjustments.
- The staff recommendation at this stage is to hold the furlough option aside for potential consideration later in 2009 if conditions warrant. The recommended reductions to address the 2009 shortfall do not incorporate use of furloughs, preserving this tool for 2010. If either of these options is considered, staff will need to identify any specific positions that would be included or excluded and negotiate the impacts with the City's labor unions.

The table on the following page provides the summary of the preliminary recommendations and impacts of those decisions on balancing the budget. Note that this is a work-in-progress and will be updated as additional information becomes available. The shortfalls shown at the top of the table reflect the Scenario 3 amount (\$8.1 million).

**Budget Balancing Strategy - General Fund
Framework - 6/2/09 Study Session
Dollars in thousands**

	Potential Savings Available	One-Time		Ongoing		Total
		2009	2010	2009	2010	
Projected Near-Term Shortfall due to Economy		(2,772)	(3,055)	-	-	(5,827)
Projected Ongoing Shortfall due to Utility Tax		-	-	-	(2,240)	(2,240)
Total (Shortfall)		(2,772)	(3,055)	-	(2,240)	(8,067)
Strategies						
1. 8% Adjustment List Remainder	1 year - 2,622	-	-	-	1,059	1,059
2. Additional Reductions						
Line Item Budgets						
Dues & Memberships	TBD	-	-	-	-	-
Training and Travel & Subsistence	64	29	35	-	-	64
Planning & PW-General Fund Reductions	TBD	-	-	-	-	-
Services Matrix	TBD	-	-	-	-	-
3. Savings from M&O						
Internal Service Rates						
Fleet Rates (fuel savings)	170	170	-	-	-	170
IT Operating Rates	TBD	-	-	-	-	-
Governor's Pension Rate Reductions	675	212	463	-	-	675
4. Reserves/Year End Cash						
Revenue Stabilization Reserve	1,000	1,000	-	-	-	1,000
Rainy Day Reserves	2,700	-	-	-	-	-
2008 YE Cash	1,500	1,500	-	-	-	1,500
General Fund Contingency	290	-	290	-	-	290
5. Capital Improvement Program						
Move General Fund Sources to Operations	TBD	-	-	-	-	-
Projects Funded not Started	447	-	-	-	-	-
Projects to be Closed/Funds Repurposed	253	-	-	-	-	-
6. Compensation Savings						
AFSCME/Teamster	344	-	-	-	344	344
MAC	270	-	-	-	270	270
IAFF	339	-	-	-	339	339
SEIU (Police Lts.)	20	-	-	-	20	20
Police Commissioned & Support	296	-	-	-	-	-
7. Work Schedule Reductions						
Furlough	56/day	-	-	-	-	-
Reduced Work Week (1 hour/week)	375	-	-	-	-	-
Total Potential Savings		2,911	788	-	2,032	5,731
Net Surplus/(Shortfall) - Annual		139	(2,267)	-	(208)	(2,336)
Net Surplus/(Shortfall) - Biennial			(2,128)		(208)	

Shaded items indicate Mid-Year Budget adjustment recommendations.

Staff is recommending that the following reductions be reflected in the mid-year adjustments:

- Use of year-end cash and Revenue Stabilization Reserve to offset projected sales tax shortfalls,
- Reduced pension contribution rates,
- Reduced internal service rates, and
- No COLA in 2010 for agreed upon bargaining units.

Voted Private Utility Tax Increase Considerations

The 2009-2010 budget was balanced assuming a successful vote in 2009 to increase the private utility tax from 6% to 7.5% in 2010. The revenue in 2010 from this increase is budgeted at \$2.2 million. At the Retreat, the Council requested an articulation of what reductions would be necessary if the utility tax increase does not pass, which consist of the recommended reductions from the 8% list.

Action must be taken in the next couple of months to place the question on the November 2009 ballot. The key dates are summarized as follows:

Private Utility Tax Increase Proposed Election Schedule

GENERAL ELECTION NOVEMBER 3, 2009	PROPOSED DATE
Proposed Date for public hearing on proposed resolution (must occur before August 11)	July 7, 2009
Council meeting to approve resolution/ordinance (must occur before August 11)	July 21, 2009
If resolution/ordinance not approved July 21, last regularly scheduled Council meeting to approve	August 4, 2009
Appoint pro and con committees	July 21 or August 4
General election ordinance/resolution filed (84 days prior)	August 11, 2009
Submit ballot title and a summary of the measure as it will appear on the ballot	August 11, 2009
Resolution requesting special election for inclusion in Voters' Pamphlet (84 days prior) (RCW 29A.04.330)	August 11, 2009
Explanatory statement (reviewed and approved by City Attorney describing effects of the measure if passed) and committee appointments (names of persons selected to serve) for voter pamphlet due to King County	August 14, 2009
Arguments for and against the measure written by the committees due to King County Elections after 4:30 pm	August 19, 2009
Arguments prepared by the pro and con committees available to the opposing committee for rebuttal after 4:30	August 19, 2009
Rebuttal statements for voter pamphlet due	August 21, 2009
General Election Date	November 3, 2009
Earliest the City could begin receiving revenue from utility tax increase (60 days post election to increase) is one month following the increase, with taxes due to the City by the 20th of the following month	March 1, 2010

Staff would like to begin the communications process regarding the voted utility tax increase as soon as possible. The same Public Disclosure Commission (PDC) restrictions that are under discussion for the Annexation ballot question apply to the utility tax, but it is important that we begin providing factual information to the public on the proposed utility tax increase. Initial messaging is proposed to include:

- Defining the need for the utility tax increase to maintain critical service levels and describe potential service level impacts,
- Describing how the utility tax helps create a more sustainable revenue balance,
- Describing the measures that the City has taken and is continuing to pursue regarding "tightening our belt" in response to the financial situation,
- Recapping the results of the citizen survey and focus group discussions in the latter half of 2008 regarding satisfaction with City services.

There is an issue of City Update scheduled for the end of June, which appears to fit into the schedule well in terms of communicating about the process. Staff is seeking Council input and direction on proceeding with this plan of events.

Other Mid-Year Budget Issues

On July 7, there will be a study session to discuss the mid-year budget adjustments. At the May 19 City Council meeting, direction was given to have the ordinance ready to adopt the changes on July 7 as well. There are a number of housekeeping items that take place as part of the mid-year adjustments, including Resources Forward adjustments and adopting adjustments approved by City Council at meetings since the last appropriation ordinance. In addition, any proposed adjustments to revenues/expenditures, changes in internal service rates, and recommended mid-year reductions will be presented. There are two issues that were discussed on May 19 for which we are seeking direction on June 2 to help us prepare the ordinance for July 7: Outside Agencies one-time funding and Flexpass.

Outside Agencies Funding for 2010 - The 2009 Budget includes a one-time appropriation of \$50,000 for KPC, \$13,020 for Community Grants, and \$15,000 for July 4th Fireworks. The Community Grants and Fireworks are one component of the outside agency funding package which is reviewed and appropriated annually by the City Council using one-time resources. KPC is a partner agency, but is funded using one-time resources. Due to funding limitations for 2009, this funding within the General Fund was reduced from \$116,375 (2008 approved) to \$78,020 (2009 approved). As a result, Community Grant applicants were funded at about one half of the amount received in previous years. The following table shows the requested and approved one-time funding amounts for the KPC, Community Grants, and July 4th Fireworks.

Organization & Event	2008 Approved	2009 Requested	2009 Approved
Kirkland Performance Center (KPC)	50,000	50,000	50,000
<i>Subtotal Partner Agencies</i>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Bridle Trails Park Foundation –Banner for Picnic	325	500	150
Celebrate Kirkland – July 4 th Parade	4,500	6,000	2,100
Celebrate Kirkland – July 4 th Picnic	4,500	4,500	2,100
Concours d' Elegance – Police Support & Banners	2,500	4,525	1,170
Eastside Heritage Center –City Hall Displays	1,250	4,500	585
Interlaken Trailblazers –Volkssporting 2009	300	300	140
Junior Softball World Series – Event Support*	5,000	10,000	-
Kirkland Arts Center –Free/Subsidized Classes	4,000	4,000	1,870
Kirkland Downtown Association –Classic Car Show*	3,500	4,500	-
Kirkland Heritage Society -Cataloging	2,000	2,000	935
Kirkland Interfaith Transitions in Housing -7 Hills of Kirkland	7,000	7,000	3,270
Kirkland Wednesday Market -Conference	-	3,000	-
Transportation Choices Coalition –Dues	<u>1,500</u>	<u>1,500</u>	<u>700</u>
<i>Subtotal Community Grants</i>	<u>36,375</u>	<u>52,325</u>	<u>13,020</u>
July 4 th Fireworks (Coordinated through Celebrate Kirkland)	<u>30,000</u>	<u>30,000</u>	<u>15,000</u>
<i>Subtotal Fireworks</i>	<u>30,000</u>	<u>30,000</u>	<u>15,000</u>
<i>Total General Fund – One-Time</i>	<u>116,375</u>	<u>132,325</u>	<u>78,020</u>

*Funded from Lodging Tax Fund

Staff generally begins the Community Grant application process in June so that requests can be reviewed and a recommendation for Council prepared for the budget process. Given the financial challenges facing the City for 2009 and 2010, staff would like direction from Council for one-time funding for KPC, Community Grants, and July 4th Fireworks. Options include:

- Forego funding for one year
- Fund the programs from one-time sources (cash or Council Contingency) at the same level
- Fund the programs at a different level from one-time sources

Flexpass - The current King County Flexpass cards issued to City employees expire at the end of August 2009. During the 2009-2010 budget process, a service package to continue the program was submitted but was not approved, as the total cost had increased from \$42,630 in 2007-2008 to \$98,522 for 2009-2010. Staff is considering other options to the program, described in Attachment J. It would be useful to receive some guidance as to how much funding, if any, the City Council would be interested in putting toward an alternative program to allow a specific alternative to be proposed as part of the mid-year adjustments.

Conclusion and Next Steps

On June 2, staff is requesting feedback and direction on the following items:

- Budget Balancing Tools:
 - The service level reductions from the 8% list, which will be used as part of the utility tax communications,
 - Next steps for Dues & Memberships and the Services Matrix,
 - Feedback on the other proposed tools.
- Voted Private Utility Tax Increase:
 - Timetable,
 - Communications process.
- Mid-year budget adjustments:
 - Proposed reductions to be implemented mid-year,
 - One-time funded outside agencies,
 - Flexpass alternatives.

To recap, the next steps are proposed as follows:

July 7 Mid-Year Budget Review Study Session

- Present Resources Forward adjustments and other housekeeping adjustments
- Adopt appropriation changes approved by City Council at previous meetings
- Discuss proposed adjustments to revenues/expenditures
- Recommend internal rate changes
- Review any mid-year reductions recommended
- Present summary of the 7 budget-balancing strategies and related recommendations
- Discuss potential utility tax ballot title and hold public hearing

July 7 Regular Meeting

- Adopt mid-year adjustments

July 21 Regular Meeting

- Back-up date to adopt mid-year adjustments
- Take action placing utility tax question on the ballot



Financial Management Report as of MARCH 31, 2009

AT A GLANCE:

General Fund revenues continue negative trend—down 2.6 percent compared to last year (page 2)

2009 Sales tax revenue remains disappointing (page 5)

Development revenue down (page 3)

Green is the theme (page 2 sidebar)

Where's our crystal ball? (pages 7-8)

Inside this issue:

Expenditure Summary 2

General Fund Revenue 3

General Fund Expenditures 4

Sales Tax Revenue 5

Economic Environment 7

Investment Report 8

Reserve Summary 10

Summary of All Operating Funds: *Revenue*

- General Fund** actual 2009 revenue is **2.6 percent behind** the same period last year largely due to significant declines in sales tax revenue and building permit and planning fee revenue. A more detailed analysis of General Fund revenue can be found on page 3, and sales tax revenue performance can be found beginning on page 5.
- Other General Government Funds** actual 2009 revenue is **8.5 percent ahead** of the same period last year due to higher internal rates and recreation revenue (partially due to an accounting change in 2009 that moved all recreation revenue to the Recreation Revolving Fund, as well as increased recreation class fees, higher class registrations, and a large one-time contribution from Evergreen Hospital). Lodging tax revenue and motor vehicle fuel tax revenue are down 16.2 percent and 18.4 percent respectively compared to the same period last year. Motor vehicle fuel tax is collected on a flat rate per gallon, so increased fuel costs have a negative impact on this revenue. Even though fuel prices have dropped considerably, this revenue has not fully recovered.
- Water Sewer Operating Fund** actual 2009 revenue is **6.5 percent ahead** of the same period last year due to higher water and sewer revenue as a result of higher rates and despite a significant decrease in connection charge fee revenue.
- Surface Water Management Fund** Surface Water fees are paid through property tax collection, which are primarily received in April and October. Actual 2009 revenue is **27.5 percent ahead** of the same period last year, due to the timing of property tax receipt collection.
- Solid Waste Fund** actual 2009 revenue is **7.6 percent ahead** of the same period last year due to normal variability in billing collections.

Resources by Fund	Year-to-Date Actual			Budget			% of Budget	
	3/31/2008	3/31/2009	% Change	2008	2009	% Change	2008	2009
General Gov't Operating:								
General Fund	10,517,841	10,247,175	-2.6%	53,895,913	58,081,118	7.8%	19.5%	17.6%
Other General Gov't Operating Funds	3,134,215	3,399,413	8.5%	16,562,562	16,902,757	2.1%	18.9%	20.1%
Total General Gov't Operating	13,652,057	13,646,589	0.0%	70,458,475	74,983,875	6.4%	19.4%	18.2%
Utilities:								
Water/Sewer Operating Fund	3,901,126	4,155,356	6.5%	17,821,208	19,696,845	10.5%	21.9%	21.1%
Surface Water Management Fund	291,465	371,740	27.5%	5,274,145	5,231,700	-0.8%	5.5%	7.1%
Solid Waste Fund	1,957,834	2,106,440	7.6%	8,365,262	8,612,724	3.0%	23.4%	24.5%
Total Utilities	6,150,425	6,633,537	7.9%	31,460,615	33,541,269	6.6%	19.5%	19.8%
Total All Operating Funds	19,802,481	20,280,125	2.4%	101,919,090	108,525,144	6.5%	19.4%	18.7%

Budgeted and actual revenues exclude resources forward and interfund transfers.



Crestwoods Park

It's not easy being green.....

- **Kirkland** was named a Tree City, USA community by the Arbor Day Foundation to honor the City's commitment to community forestry. It is the seventh year running Kirkland has received this national recognition.
- **Kirkland** is known for its green spaces, parks and waterfront. The City is committed – through many "green" initiatives – to preserve, protect and sustain our natural resources. Several City departments are coordinating the City's green initiatives. The **Planning Department** is managing the City's urban forest program, coordinating the implementation of the Natural Resources Management Plan, and developing sustainable development standards. **Public Works** administers the City's waste reduction and green business programs, coordinates the City's climate protection efforts and manages surface water programs. The **Parks Department** is collaborating with the Cascade Land Conservancy and community groups on the Green Kirkland Partnership in an effort to remove invasive plant species from Kirkland parks and replace them with native plants.
- **A different kind of green**—Kirkland's "strong financial management practices" and moderate debt levels earned a bond-rating upgrade to AAA, the highest available, from Standard & Poor's.

Summary of All Operating Funds: *Expenditures*

- **General Fund** actual expenditures are **4.2 percent ahead** of last year primarily due to higher personnel costs and an accounting change that moved all recreation expenditures to the General Fund (see the explanation of the accounting change in the box below).
- **Other Operating Funds** actual expenditures are **1.6 percent ahead** of the same period last year due to higher personnel costs and timing of vehicle purchases and despite the previously mentioned accounting change for Recreation Revolving fund expenditures.
- **Water/Sewer Operating Fund** actual expenditures are **3.9 percent ahead** of the same period last year due to higher water purchase and METRO sewer costs and despite a significant decline in regional water connection charges.
- **Surface Water Management Fund** actual expenditures are **11.0 percent ahead** of the same period last year due higher personnel costs and internal rates.
- **Solid Waste Fund** actual expenditures are **2.7 percent behind** the same period last year due to the normal variability of collection and timing of disposal contract billing payments.

An accounting change for the Recreation Revolving Fund occurred in 2009. The fund is now used to account for all parks and recreation-related revenue. All expenditures related to parks and recreation programs are consolidated in the General Fund. A periodic interfund transfer is budgeted from the Recreation Revolving Fund to the General Fund. The purpose of the accounting change was to better identify the General Fund subsidy of recreation programs and functions.

Expenditures by Fund	Year-to-Date Actual			Budget			% of Budget	
	3/31/2008	3/31/2009	% Change	2008	2009	% Change	2008	2009
General Gov't Operating:								
General Fund	13,981,884	14,573,202	4.2%	56,150,641	59,296,879	5.6%	24.9%	24.6%
Other General Gov't Operating Funds	3,616,048	3,675,013	1.6%	15,817,164	15,642,942	-1.1%	22.9%	23.5%
Total General Gov't Operating	17,597,932	18,248,216	3.7%	71,967,805	74,939,821	4.1%	24.5%	24.4%
Utilities:								
Water/Sewer Operating Fund	3,472,459	3,609,414	3.9%	13,718,748	15,589,932	13.6%	25.3%	23.2%
Surface Water Management Fund	615,170	683,042	11.0%	2,695,982	3,405,833	26.3%	22.8%	20.1%
Solid Waste Fund	1,497,619	1,457,334	-2.7%	8,221,762	8,429,227	2.5%	18.2%	17.3%
Total Utilities	5,585,248	5,749,790	2.9%	24,636,492	27,424,992	11.3%	22.7%	21.0%
Total All Operating Funds	23,183,181	23,998,006	3.5%	96,604,297	102,364,813	6.0%	24.0%	23.4%

Budgeted and actual expenditures exclude working capital, operating reserves, capital reserves, and interfund transfers.

Financial Management Report as of MARCH 31, 2009

General Fund Revenue

Many significant General Fund revenue sources are economically sensitive, such as sales tax and development-related fees.

- **Sales tax** revenue allocated to the General Fund for 2009 was budgeted to decrease by 9.4 percent from the 2008 budget, which was over 9 percent higher than actual 2008 receipts. However, actual General Fund revenue is **down 17.8 percent** compared to the same period last year. A detailed analysis of **sales tax** revenue can be found starting on page 5.
- **Utility tax** actual revenue collection is **11.3 percent ahead** of the same period last year primarily due to the shift of cable tax revenue from the Facilities Fund. Without this change, revenue would be up about 3 percent. Utility tax rates were increased for water, sewer, and garbage in 2009; however, due to timing of collections the impact of the rate increase is not fully recognized at this point.
- **Other taxes** actual revenue is **18.8 percent behind** the same period last year primarily due to the one-time receipt of E-911 tax revenue in 2008 for reimbursement of dispatch expenses and despite the shift of admissions tax from the Facilities Fund.
- While **business licenses (base fee) and franchise fees** actual revenue is **13.8 percent behind** the same period last year, the **revenue generating regulatory license fee** is **91.5 percent ahead** of the same period last year due to a significant rate increase. Timing of renewals from larger businesses can skew year-to-year comparisons.
- The current recession is reflected in **development-related fee** revenues, which collectively are **down 44.5 percent** compared to the same period in 2008. Compared to the same period last year, **building/structural permits** revenue is **4.5 percent lower**, **plan check** revenue is **70.8 percent lower**, **planning fees** are **69 percent lower**, and **engineering services** revenue is **23.2 percent lower**.
- Compared to the same period last year: **Grant** revenue is **significantly ahead** due to funding received for the environmental outreach program; **State shared revenues** are **51.8 percent ahead** due to mitigation revenue received for the loss of sales tax revenue resulting from streamlined sales tax sourcing rule changes; **Other intergovernmental services** revenue is **20.2 percent ahead** due to a contract providing staffing to the Regional Justice Training Center.
- **Internal Charges** are **25.2 percent ahead** compared to the same period last year due to increased capital project engineering charges, as well as higher overhead costs allocated to other operating funds.

General Fund 2009 revenues are \$0.3 million lower than the same period in 2008 largely due to sales tax and development-related revenue and despite strong utility tax and revenue generating regulatory license revenue.

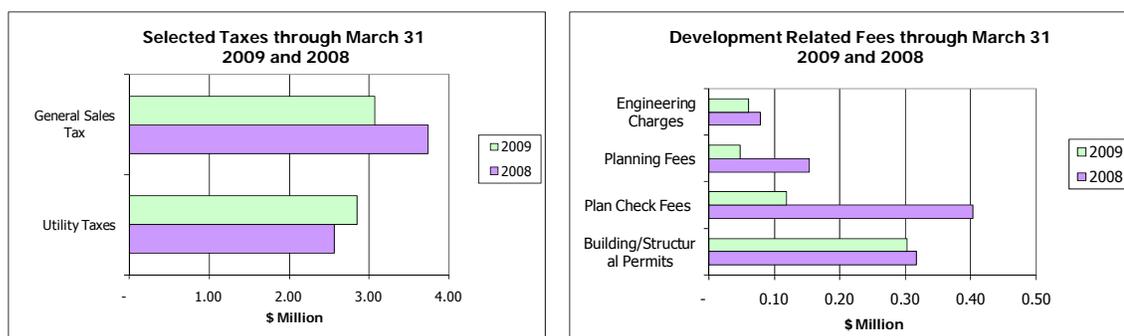
The General Fund is the largest of the General Government Operating funds. It is primarily tax supported and accounts for basic services such as public safety, parks and recreation, and community development.

About 378 of the City's 476 regular employees are budgeted within this fund.

General Fund Resource Category	Year-to-Date Actual			Budget			% of Budget	
	3/31/2008	3/31/2009	% Change	2008	2009	% Change	2008	2009
Taxes:								
Retail Sales Tax: General	3,734,554	3,068,579	-17.8%	15,756,800	14,280,801	-9.4%	23.7%	21.5%
Retail Sales Tax: Criminal Justice	302,397	256,376	-15.2%	1,050,000	1,107,000	5.4%	28.8%	23.2%
Property Tax	408,933	406,459	-0.6%	9,037,710	9,264,941	2.5%	4.5%	4.4%
Utility Taxes	2,565,107	2,854,392	11.3%	8,546,130	11,586,963	35.6%	30.0%	24.6%
Rev Generating Regulatory License	278,475	533,238	91.5%	990,000	2,654,920	168.2%	28.1%	20.1%
Other Taxes	179,184	145,423	-18.8%	664,713	658,900	-0.9%	27.0%	22.1%
Total Taxes	7,468,651	7,264,467	-2.7%	36,045,353	39,553,525	9.7%	20.7%	18.4%
Licenses & Permits:								
Building, Structural & Equipment Permits	317,195	302,836	-4.5%	2,163,450	1,679,600	-22.4%	14.7%	18.0%
Business Licenses/Franchise Fees	387,873	334,496	-13.8%	1,449,450	1,673,471	15.5%	26.8%	20.0%
Other Licenses & Permits	72,070	66,829	-7.3%	193,900	190,000	-2.0%	37.2%	35.2%
Total Licenses & Permits	777,138	704,161	-9.4%	3,806,800	3,543,071	-6.9%	20.4%	19.9%
Intergovernmental:								
Grants	30,815	90,262	192.9%	155,260	175,675	13.1%	19.8%	51.4%
State Shared Revenues & Entitlements	151,055	229,311	51.8%	645,318	681,104	5.5%	23.4%	33.7%
Fire District #41	-	-	N/A	3,487,428	3,754,077	N/A	N/A	N/A
EMS	-	-	N/A	793,023	836,938	N/A	N/A	N/A
Other Intergovernmental Services	139,921	168,185	20.2%	439,609	480,103	9.2%	31.8%	35.0%
Total Intergovernmental	321,791	487,758	51.6%	5,520,638	5,927,897	7.4%	5.8%	8.2%
Charges for Services:								
Internal Charges	827,681	1,035,992	25.2%	3,511,012	4,344,629	23.7%	23.6%	23.8%
Engineering Services	78,570	60,331	-23.2%	610,000	570,000	-6.6%	12.9%	10.6%
Plan Check Fee	403,960	117,922	-70.8%	900,000	750,000	-16.7%	44.9%	15.7%
Planning Fees	153,635	47,634	-69.0%	1,194,637	373,673	-68.7%	12.9%	12.7%
Recreation*	5,790	-	-100.0%	83,000	-	-100.0%	7.0%	N/A
Other Charges for Services	158,515	182,147	14.9%	688,323	914,594	32.9%	23.0%	19.9%
Total Charges for Services	1,628,151	1,444,026	-11.3%	6,986,972	6,952,896	-0.5%	23.3%	20.8%
Fines & Forfeits	243,283	255,882	5.2%	1,132,000	1,435,000	26.8%	21.5%	17.8%
Miscellaneous	78,828	90,882	15.3%	404,150	668,729	65.5%	19.5%	13.6%
Total Revenues	10,517,841	10,247,175	-2.6%	53,895,913	58,081,118	7.8%	19.5%	17.6%
Other Financing Sources:								
Interfund Transfers	28,838	476,143	N/A	1,441,253	1,740,650	N/A	2.0%	27.4%
Total Other Financing Sources	28,838	476,143	N/A	1,441,253	1,740,650	N/A	2.0%	27.4%
Total Resources	10,546,680	10,723,318	1.7%	55,337,166	59,821,768	8.1%	19.1%	17.9%

Budgeted and actual revenues exclude resources forward.

*2009 Recreation revenue is accounted for in the Recreation Revolving Fund; See accounting note on page 2.

General Fund Revenue *continued*

General Fund Expenditures

General Fund Department Expenditures	Year-to-Date Actual			Budget			% of Budget	
	3/31/2008	3/31/2009	% Change	2008	2009	% Change	2008	2009
Non-Departmental	259,269	287,814	11.0%	1,391,813	1,134,474	-18.5%	18.6%	25.4%
City Council	138,745	146,598	5.7%	362,034	347,972	-3.9%	38.3%	42.1%
City Manager's Office	957,767	829,719	-13.4%	3,784,425	3,383,703	-10.6%	25.3%	24.5%
Human Resources	249,226	248,410	-0.3%	1,122,706	1,087,358	-3.1%	22.2%	22.8%
City Attorney's Office	231,167	249,267	7.8%	991,985	994,817	0.3%	23.3%	25.1%
Parks & Community Services	1,331,957	1,507,745	13.2%	6,059,645	7,543,480	24.5%	22.0%	20.0%
Public Works (Engineering)	867,620	888,601	2.4%	3,578,878	3,932,452	9.9%	24.2%	22.6%
Finance and Administration	872,827	909,786	4.2%	3,536,915	3,601,471	1.8%	24.7%	25.3%
Planning & Community Development	934,741	722,306	-22.7%	3,381,197	2,895,782	-14.4%	27.6%	24.9%
Police	3,914,132	4,327,796	10.6%	15,021,285	16,673,163	11.0%	26.1%	26.0%
Fire & Building	4,224,432	4,455,159	5.5%	16,919,758	17,702,207	4.6%	25.0%	25.2%
Total Expenditures	13,981,884	14,573,202	4.2%	56,150,641	59,296,879	5.6%	24.9%	24.6%
Other Financing Uses:								
Interfund Transfers	141,031	189,381	34.3%	1,593,416	1,700,574	6.7%	8.9%	11.1%
Total Other Financing Uses	141,031	189,381	34.3%	1,593,416	1,700,574	6.7%	8.9%	11.1%
Total Expenditures & Other Uses	14,122,916	14,762,584	4.5%	57,744,057	60,997,453	5.6%	24.5%	24.2%

Budgeted and actual expenditures exclude working capital, operating reserves, and capital reserves.

Facilities charges (an internal service charge) for General Fund departments were increased as a result of an accounting change. In previous years, cable and admissions tax were allocated directly to the Facilities Fund, which in effect subsidized the rate charged to General Fund departments. Beginning in 2009, these revenues are directly allocated to the General Fund. The resulting increase to the internal rate charged to the General Fund is covered by the revenue shift.

Comparing to the same period last year:

- Actual 2009 expenditures for **Non-Departmental** are **11 percent ahead** primarily due to higher retiree medical costs and internal professional services.
- Actual 2009 expenditures for the **City Council** are **5.7 percent ahead** primarily due to increased internal service charges and higher dues and membership costs.
- Actual 2009 expenditures for the **City Manager's Office** are **13.4 percent lower** due to one-time charges incurred last year for setting up a regional dispatch agency, and despite higher internal service charges. As of 2009, ongoing expenses for the regional dispatch agency are budgeted in the Police and Fire departments.
- Actual 2009 expenditures for the **City Attorney's Office** are **7.8 percent ahead** due to higher personnel costs and internal service charges.
- Actual 2009 expenditures for the **Parks & Community Services Department** are **13.2 percent ahead** primarily due to higher personnel costs and internal service charges.
- Actual 2009 expenditures for the **Public Works Department** are **2.4 percent ahead** due to higher

Compared to 2008 2009 General Fund actual expenditures are 4.2 higher primarily due to increased internal service rates as noted to the left and higher personnel costs.

(Continued on page 5)

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internal service charges and despite flat personnel costs from a position vacancy in 2009.

- Actual 2009 expenditures for the **Finance and Administration Department** are **4.2 percent ahead** due to higher internal service charges and election costs, and despite flat personnel costs.
- Actual 2009 expenditures for the **Planning and Community Development Department** are **22.7 percent lower** due to the shift of regional housing funding to another fund, one-time projects that were underway in 2008 and flat personnel costs.
- Actual 2009 expenditures for the **Police Department** are **10.6 percent ahead** due to charges for the regional dispatch agency and despite flat personnel costs. Kirkland dispatch staff will be relocated to the new agency as of July 1st. Higher jail costs were a concern in 2008; expenses in 2009 are down about 11 percent from last year.
- Actual 2009 expenditures for the **Fire & Building Department** are **5.5 percent ahead** due to higher personnel costs and internal service charges, and despite lower contract payments to other agencies due to timing of these payments. Fire suppression overtime was a concern last year; expenses in 2009 are down almost 13 percent from last year and, with the start of four additional firefighters in April, this figure is expected to fall further.



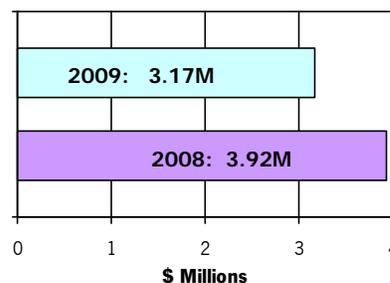
Public Works Director Daryl Grigsby selected as one of the 2009 Top Ten Public Works Leaders of the Year by the American Public Works Association.

Sales Tax Revenue Analysis Total 2009 actual revenue is down 19.2 percent compared to the same period last year, which translates to over \$750,000 lower revenue. This is a continuation of the generally negative trend that began in the last quarter of 2007 and continued throughout 2008. Primary factors include significant softening in contracting revenue, as well as declining revenue in key retail sectors. All business sectors continue to experience negative performance compared to the same period last year (see table on page 6).

Review by business sectors:

- The **contracting** sector is **25.9 percent down** compared to the same period last year due to the completion of major projects, significant weakening in development activity, as well as severe weather experienced locally.
- **Auto/gas retail** is **18.6 percent down** compared to the same period last year due to disappointing performance by key retailers and the relocation of one retailer to Bellevue. Local trends reflect the trends experienced nationally in this sector. The temporary closing of two dealerships in March due to financing challenges will negatively impact second quarter receipts.
- **Wholesale** is **39.1 percent down** compared to the same period last year primarily due to a reduction in development-related activity and also due to changes in local coding sourcing rules from streamlined sales tax.
- **General merchandise/miscellaneous retail** is **12 percent down** compared to the same period last year due to disappointing performance by key retailers, an indication of reduced consumer spending in response to economic conditions. This sector has also been impacted by streamlined sales tax.
- **Other retail** is **15.5 percent down** compared to the same period last year due to generally negative performance in most retail sectors included in this group, especially building materials and electronic equipment.
- The **services** sector is **13.6 percent down** compared to the same period last year largely due to declines in software and car/equipment leasing. The accommodations sector continued negative performance for the third month in a row, down 10.6 percent compared to the same period last year.
- **Retail eating/drinking** is **15.5 percent down** compared to the same period last year. This sector continues its negative trend that started in the second half of 2008. Reduced consumer discretionary spending along with bad weather may be contributing to the decline.
- The **miscellaneous** sector is **21.3 percent down** compared to the same period last year due to slumping finance/insurance and real estate sectors.
- The **communications** sector is **21.8 percent down** compared to the same period last year due to changes in levels of development-related activity.

Sales Tax Receipts through March 2009 and 2008



Streamlined Sales Tax

Washington State implemented new local coding sales tax rules as of July 1, 2008 as a result of joining the national Streamlined Sales Tax Agreement. Any negative impact from this change is mitigated by the State of Washington. Kirkland received mitigation payment checks for \$75,000 in December and \$77,000 in March.

Neighboring Cities

Bellevue and Redmond 2009 sales tax revenue is down 15.6 percent and 6 percent respectively compared to the same period in 2008.

City of Kirkland Actual Sales Tax Receipts

Business Sector Group	January-March		Dollar Change	Percent Change	Percent of Total	
	2008	2009			2008	2009
Services	445,806	385,083	(60,723)	-13.6%	11.4%	12.1%
Contracting	643,802	477,187	(166,615)	-25.9%	16.4%	15.0%
Communications	146,723	114,779	(31,944)	-21.8%	3.7%	3.6%
Auto/Gas Retail	788,704	641,651	(147,053)	-18.6%	20.1%	20.2%
Gen Merch/Misc Retail	639,981	563,038	(76,943)	-12.0%	16.3%	17.7%
Retail Eating/Drinking	319,565	269,977	(49,588)	-15.5%	8.1%	8.5%
Other Retail	467,561	394,867	(72,694)	-15.5%	11.9%	12.4%
Wholesale	262,178	159,649	(102,529)	-39.1%	6.7%	5.0%
Miscellaneous	212,732	167,342	(45,390)	-21.3%	5.4%	5.5%
Total	3,927,052	3,173,573	(753,479)	-19.2%	100.0%	100.0%

Kirkland's sales tax base is comprised of a variety of businesses which are grouped and analyzed by business sector (according to NAICS, or "North American Industry Classification System"). Nine business sector groupings are used to compare 2008 and 2009 year-to-date sales tax receipts in the table to the left.

Month	Sales Tax Receipts		Dollar Change	Percent Change
	2008	2009		
January	1,227,855	994,146	(233,709)	-19.0%
February	1,586,493	1,224,935	(361,558)	-22.8%
March	1,112,704	954,492	(158,212)	-14.2%
Total	3,927,052	3,173,573	-753,479	-19.2%

When analyzing monthly sales tax receipts, there are two items of special note: First, most businesses remit their sales tax collections to the Washington State Department of Revenue on a monthly basis. Small businesses only have to remit their sales tax collections either quarterly or annually, which can create anomalies when comparing the same month between two years. Second, for those businesses which remit sales tax monthly, there is a two month lag from the time that sales tax is collected to the time it is distributed to the City. For example, sales tax received by the City in March is for sales activity in January. Monthly sales tax receipts through March 2008 and 2009 are compared in the table to the left.

- Negative monthly comparison trends, with the exception of February 2008, have been occurring since July 2007.
- Sourcing rule changes were adopted as of July 1, 2008 as a result of streamlined sales tax legislation. Mitigation payments from Washington State have been received, which help offset the impact of revenue lost due to the rule changes. Factoring in these payments would change the decline between 2009 and 2008 to about 17.2 percent.

Kirkland's sales tax base is further broken down by business district (according to geographic area), as well as "unassigned or no district" for small businesses and businesses with no physical presence in Kirkland.

Comparing to the same period last year:

Totem Lake, which accounts for over 31 percent of the total sales tax receipts, is **20.2 percent down** primarily

due to slumping automotive/gas retail sales and generally weak retail and finance/real estate activity. Almost 65 percent of this business district's revenue comes from the auto/gas retail and general merchandise/miscellaneous retail sectors.

NE 85th Street, which accounts for over 15 percent of the total sales tax receipts, is **15.4 percent down** primarily due to the general merchandise/miscellaneous retail and automotive/gas retail sectors, which contribute about 85 percent of this business district's revenue.

Downtown, which accounts for over 7 percent of the total sales tax receipts, is **17.8 percent down** due to the loss of several small retailers and poor performance in the retail eating/drinking and accommodations sectors; these sectors

provide over 52 percent of this business district's revenue.

Carillon Point & Yarrow Bay, which accounts for about 2 percent of the total sales tax receipts, is **48.2 percent down** compared to last year primarily due to poor performance from major software companies, retail eating/drinking and the accommodations sectors. About 64 percent of this business district's revenue comes from business services, retail eating/drinking and hotels.

Houghton & Bridle Trails, which accounts for 3 percent of the total sales tax receipts, are **35.3 percent down** collectively almost entirely due to miscellaneous retail and other retail, which provides over 62 percent of these business districts' revenue.

Juanita, which accounts for just over 2 percent of the total sales tax receipts, is **16.1 percent down** primarily due to retail eating/drinking. A one-time recovery received in 2008 in this sector skews comparisons between the years. Factoring out the one-time 2008 receipt, this business district would be down about 2.7 percent. Retail eating/drinking and personal services provide over 45 percent of this business district's revenue.

When reviewing sales tax receipts by business district, it's important to point out that over 40 percent of the revenue received in 2009 is in the "unassigned or no district" category largely due to contracting revenue (which has declined compared to last year), and increasing revenue from Internet, catalog sales and other businesses located outside of the City.

City of Kirkland Sales Tax by Business District

Business District	Jan - Mar Receipts		Dollar Change	Percent Change	Percent of Total	
	2008	2009			2008	2009
Totem Lake	1,253,833	999,976	(253,857)	-20.2%	31.9%	31.5%
NE 85th St	584,065	494,048	(90,017)	-15.4%	14.9%	15.6%
Downtown	284,098	233,538	(50,560)	-17.8%	7.2%	7.4%
Carillon Pt & Yarrow Bay	129,215	66,902	(62,313)	-48.2%	3.3%	2.1%
Houghton & Bridle Trails	145,534	94,121	(51,413)	-35.3%	3.7%	3.0%
Juanita	85,378	71,603	(13,775)	-16.1%	2.2%	2.3%
Unassigned or No District:						
Contracting	643,728	476,925	(166,803)	-25.9%	16.4%	15.0%
Other	801,201	736,460	(64,741)	-8.1%	22.6%	25.4%
Total	3,927,052	3,173,573	(753,479)	-19.2%	100.0%	100.0%

Sales Tax Revenue Outlook 2009 sales tax performance continues the negative trend experienced over the last several months. During the first half of last year, slumping contracting revenue was offset by generally positive performance in key retail sectors, especially automotive/gas retail and retail eating/drinking. This year, the retail sectors are experiencing negative performance as well. The local economy is showing the impacts of the national and global economic recession, especially in discretionary spending in the two aforementioned retail sectors. Nationally, the consumer confidence index has been at historic lows; the March 2009 index of 26 is less than half that of March 2008, which was 65.9. Consumer spending generates about two thirds of the U.S. economy. Recovery isn't expected until late 2009 or 2010, so stagnating or declining sales tax revenue is likely during the current biennium. There are some large development projects in the pipeline, including the replacement of Lake Washington High School, which could help boost construction-related sales tax revenue.

OFFICE VACANCIES:

According to CB Richard Ellis Real Estate Services, the Eastside vacancy rate is 13.8 percent for first quarter 2009 compared to 9.3 percent for first quarter 2008. Kirkland's 2009 rate is 16.7 percent, significantly higher than the 2008 rate of 4.7 percent.

The Puget Sound region overall has fared better than other areas because of Microsoft, Amazon and Expedia. However, the shrinking of Washington Mutual's presence in downtown Seattle was the main driver for the largest negative absorption in the region since the dot.com bust.

LODGING TAX REVENUE:

Lodging tax 2009 revenue is down 16.1 percent compared to the same period last year as a result of the recession. This is the first time this revenue has declined compared to a previous period since 2004.

Economic Environment Update The Puget Sound region is experiencing the recession with a vengeance that it had managed to avoid until last fall. The nation's largest bank failure, first general lay-offs at Microsoft, unemployment doubling from a year ago, slumping housing market, credit crunch, layoffs and reduced consumer spending have impacted the region's economy in a way that wasn't predicted by economists earlier in 2008.

This downturn is most likely one of the most serious to hit the region in decades. Comparisons to the "Boeing recession" of the 1970's, and various downturns in the 1980's and 90's, as well as the "dot.com" bust of 2001, are inevitable. Fortunately the region has diversified greatly from its dependence on aerospace and timber that created the major problem in the 1970's. The "dot.com" bust was limited to the technology sector. However, the current problems are impacting virtually every sector of the economy at once. Additionally, the recession isn't just local, but both a national and global problem. However, Washington State Chief Economist, Arun Raja is predicting the recession will end in Washington State in the third quarter of 2009, followed by weak growth into 2010. Job losses are expected to continue into the recovery.

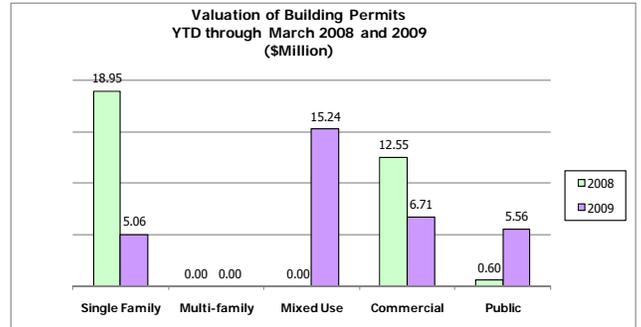
King County's unemployment rate increased from 3.9 percent in March 2008 to 8.0 percent in March 2009, which is still below the national and state rate of 9 percent and 9.7 percent respectively. The Western Washington chapter of Purchasing Managers survey index stood at 40.3 in March, which is down 7.8 points from February. An index reading greater than 50 indicates a growing economy, while scores below suggest a shrinking economy.

The wild ride of the last several months makes predictions difficult, even for long-time experts. Stability in the credit and housing markets is a key factor in returning to more normal economic activity. Bright spots for the local economy include the backlog of plane orders at Boeing, expansion of major employers such as Amazon, and comparatively stable housing market. In Kirkland, large projects such as the replacement of Lake Washington High School and potential re-development of Park Place could help boost economic activity.

(Continued on page 8)

Economic Environment Update *continued*

Local **development activity** through March comparing 2009 to 2008 as measured by the valuation of City of Kirkland building permits is illustrated in the chart to the right. Activity dropped considerably in the single family and multi-family sectors. However, a spike in mixed-use permits from one large project along with public sector activity offsets some of the declines elsewhere. However, overall building revenues are down from 2008 levels.



Pending sales of **new and existing single-family homes** on the Eastside are down 45.5 percent in March 2009 compared with a year earlier. The median price of a single family home declined 15.2 percent from March 2008 (\$504,500 compared to \$595,000). Condominiums fared slightly better, with median prices down 9.2 percent from the prior year (\$280,000 compared to \$308,500). However, pending single-family home sales surged 33 percent from February, the largest increase since the real estate downturn began. Lower prices and mortgage rates seem to be energizing the local market, especially among first-time homebuyers.

Seattle metro CPI consistent with the national index, was volatile throughout last year. Seattle peaked at 6.19 percent in June and August, but dropped to 1.1 percent in December and remained there in February 2009. The national index peaked at 6.2 percent in July and dropped to a negative 0.5 percent in December and remains negative the first three months of 2009 (-0.9 percent in March). The June 2008 CPI (6.19%) was used to calculate City employee cost of living adjustments (COLA) for 2009, except for Management and Confidential employees who received 3.19%.

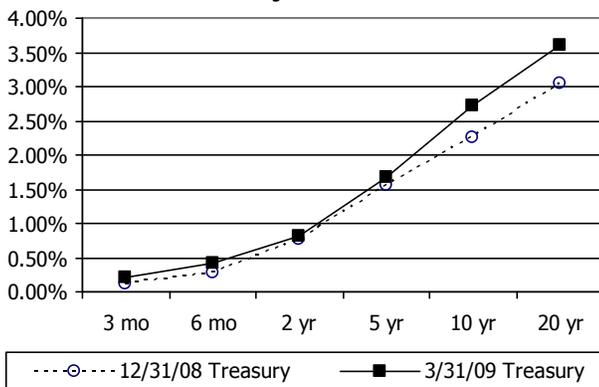
Investment Report

MARKET OVERVIEW

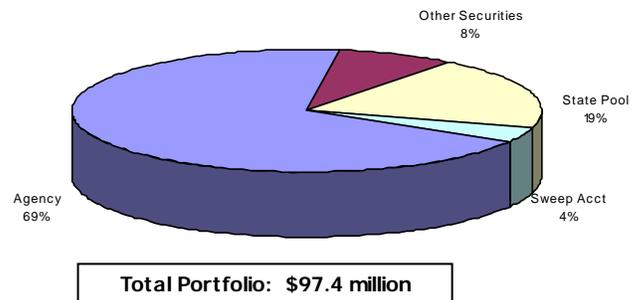
The Fed Funds rate remained at 0.25 percent during the first quarter of 2009 as the economy continued to decline in a deepening recession. The yield curve became steeper at the long end of the curve. There were slight increases in interest rates at the short end of the curve with greater rate increases in the 10 and 20 year Treasuries.

City's bank to cover the costs of banking services. Those deposits are fully guaranteed by the Federal Government's FDIC Transaction Guarantee Program. About \$2 million of the remaining \$3 million decrease is related to the normal cash flows of the first quarter, as the first half of property taxes is received at the end of April. About \$1 million is related to the decline in City revenues.

Treasury Yield Curve



Investments by Category



CITY PORTFOLIO

The primary objectives for the City of Kirkland's investment activities are: legality, safety, liquidity and yield. Additionally, the City diversifies its investments according to established maximum allowable exposure limits so that reliance on any one issuer will not place an undue financial burden on the City.

Diversification

The City's current investment portfolio is composed of Government Agency bonds, State and Local Government bonds, the State Investment Pool and an overnight bank sweep account. City investment procedures allow for 100% of the portfolio to be invested in U.S. Treasury or Federal Government obligations.

The City's portfolio decreased in the 1st quarter of 2009 to \$97.4 million compared to \$105.6 million on December 31, 2008. \$5 million of the decrease is related to increased deposits in the

2009 ECONOMIC OUTLOOK and INVESTMENT STRATEGY

The U.S. economy is headed for two quarters of negative growth in the first half of 2009, according to 43 forecasters surveyed by the Federal Reserve Bank of Philadelphia. The forecasters project that real GDP will contract at an annual rate of 5.2 percent in the first quarter and 1.8 percent in the second quarter of 2009. GDP growth for 2009 is expected to be negative 2.0 percent and core inflation to be 1.2 percent. The forecasters see little threat of accelerating inflation. The unemployment rate is expected to average 8.4% in 2009. The Fed Funds rate, currently at 0.25%, is expected to remain at this level through the 1st quarter of 2010.

The duration of the portfolio will decrease as securities mature and are called. New security purchases will be made as opportunities to obtain moderate returns become available. During periods of low interest rates the portfolio duration should be kept shorter with greater liquidity so that the City is in a position to be able to purchase securities with higher returns when interest rates begin to rise. The State Pool is currently near 0.65% and will continue to decline as the Fed Funds rate remains at 0.25%. Total estimated investment income for 2009 is \$2.9 million

Investment Report *continued*

Liquidity

The target duration for the City's portfolio is based on the 2 year treasury rate which increased from .76 percent on December 31, 2008 to .81 percent on March 31, 2008. The average maturity of the City's investment portfolio increased slightly from 2.01 years on December 31, 2008 to 2.25 years on March 31, 2009 due to the purchase of longer term securities to lock in higher yields. It is expected that those securities will be called on their call dates as the interest rates of the securities are higher than current rates.

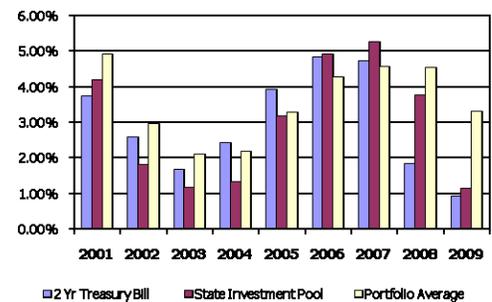
Benchmark	December 31, 2008	March 31, 2009
City Yield to Maturity (YTM)	3.57%	3.30%
City Average YTM	4.03%	3.30%
City Year to Date Yield	4.36%	3.29%
State Pool Average Yield	2.68%	1.12%
2 yr Treasury Note Avg YTM	1.94%	0.92%

Yield

The City Portfolio yield to maturity decreased from 3.57 percent on December 31, 2008 to 3.30 percent on March 31, 2009. Through March 31, 2009, the City's annual average yield to maturity was also 3.30 percent. The City's portfolio outperformed the State Investment Pool annual average yield to maturity of 1.12 percent and the 2 Year Treasury Note annual average for 2009 of 0.92 percent due to the rapid decline in interest rates.

The City's practice of investing further out on the yield curve than the State Investment Pool results in earnings higher than the State Pool during declining interest rates and lower earnings than the State Pool during periods of rising interest rates. This can be seen in the adjacent graph.

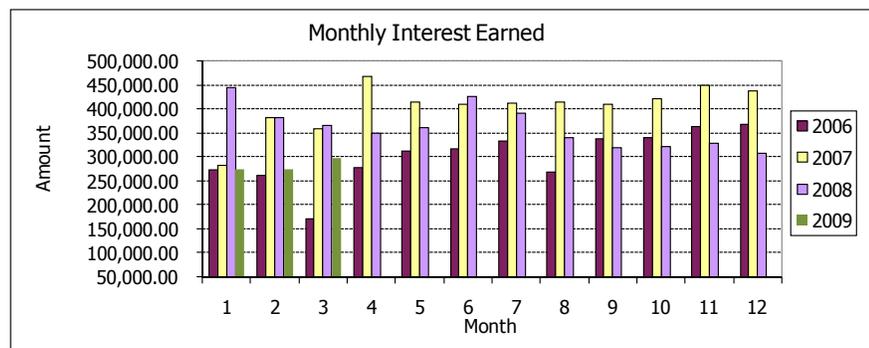
Investment Interest Rate Comparisons



Portfolio Size



Monthly Interest Earned



Reserve Summary

General Operating Reserve

For the City's "Rainy Day" fund, the target is established by fiscal policy at five percent of the operating budget (excluding utility and internal service funds). Each year, the target amount will change proportional to the change in the operating budget. To maintain full funding, the increment between five percent of the previous year's budget and the current budget would be added or subtracted utilizing interest income and year-end transfers from the General Fund. It is a reserve to be used for unforeseen revenue losses and other temporary events. If the reserve is utilized by the City Council, the authorization should be accompanied by a plan for replenishing the reserve within a two to three year period.

Revenue Stabilization Reserve

The Revenue Stabilization Reserve was approved by Council in July 2003 and was created by segregating a portion of the General Operating Reserve. The purpose of this reserve is to provide an easy mechanism to tap reserves to address temporary revenue shortfalls resulting from temporary circumstances (e.g. economic cycles, weather-related fluctuations in revenue). Council set the target at ten percent of selected General Fund revenue sources which are subject to volatility (e.g. sales tax, development fees and utility taxes). The Revenue Stabilization Reserve may be used in its entirety; however, replenishing the reserve will constitute the first priority for use of year-end transfers from the General Fund.

Contingency Fund

The Contingency Fund was established pursuant to RCW 35A.33.145 to "provide monies with which to meet any municipal expense, the necessity or extent of which could not have been foreseen or reasonably evaluated at the time of adopting the annual budget." State law sets the maximum balance in the fund at \$.375 per \$1,000 of assessed valuation. This reserve would be used to address unforeseen expenditures (as opposed to revenue shortfalls addressed by the Revenue Stabilization Reserve). The fund can be replenished through interest earnings up to the maximum balance or through the year-end transfer if needed.

Reserves are an important indicator of the City's fiscal health. They effectively represent "savings accounts" that are established to meet unforeseen budgetary needs (general purpose reserves) or are otherwise dedicated to a specific purpose (special purpose reserves). The City's reserves are listed with their revised estimated balances at the end of the biennium in the table below:

Reserves	2009-10 Est End Balance	2009 Auth. Uses	2009 Auth. Additions	Revised 2009-10 End Balance
GENERAL PURPOSE RESERVES				
Contingency	2,324,515			2,324,515
General Capital Contingency	2,444,561			2,444,561
Park & Municipal Reserve:				
General Oper. Reserve (Rainy Day)	2,712,836			2,712,836
Revenue Stabilization Reserve	1,082,380			1,082,380
Building & Property Reserve	2,059,669			2,059,669
Council Special Projects Reserve	271,960	51,000		220,960
Total General Purpose Reserves	10,895,921	51,000	0	10,844,921
SPECIAL PURPOSE RESERVES				
Excise Tax Capital Improvement:				
REET 1	8,370,417			8,370,417
REET 2	8,134,095			8,134,095
Equipment Rental:				
Vehicle Reserve	6,421,787			6,421,787
Radio Reserve	36,000			36,000
Information Technology:				
PC Replacement Reserve	494,373			494,373
Major Systems Replacement Reserve	247,900			247,900
Facilities Maintenance:				
Operating Reserve	550,000			550,000
Facilities Sinking Fund	1,051,963			1,051,963
Impact Fees				
Roads	3,429,578			3,429,578
Parks	237,809			237,809
Park Bond Reserve	558,981			558,981
Cemetery Improvement	523,405			523,405
Off-Street Parking	204,410			204,410
Tour Dock	70,175			70,175
Street Improvement	994,576			994,576
Firefighter's Pension	1,591,986			1,591,986
Park & Municipal Reserve:				
Litigation Reserve	51,329			51,329
Labor Relations Reserve	67,183			67,183
Police Equipment Reserve	48,093			48,093
LEOFF 1 Police Reserve	612,029			612,029
Facilities Expansion Reserve	800,000			800,000
Development Services Reserve	457,331			457,331
Tree Ordinance	28,980			28,980
Donation Accounts	161,257			161,257
Revolving Accounts	86,175			86,175
Water/Sewer Operating Reserve	1,799,424			1,799,424
Water/Sewer Debt Service Reserve	826,759			826,759
Water/Sewer Capital Contingency	3,018,240	54,000		2,964,240
Water/Sewer Construction Reserve	9,444,066			9,444,066
Surface Water Operating Reserve	394,485			394,485
Surface Water Capital Contingency	617,690			617,690
Surface Water-Transp. Related Rsv	1,302,179			1,302,179
Surface Water Construction Reserve	3,186,434			3,186,434
Total Special Purpose Reserves	55,819,109	54,000	0	55,765,109
Grand Total	66,715,030	105,000	0	66,610,030

No Council Authorized Additions as of March 31, 2009.

Financial Management Report as of MARCH 31, 2009

Reserve Summary *continued*

USES AND ADDITIONS HIGHLIGHTS

RESERVE	AMOUNT	DESCRIPTION
2009 Council Authorized Uses		
Council Special Projects Reserve	\$26,000	Funding for federal lobbyist services for 2009.
	\$25,000	Funding for Neighborhood Connections in 2010.
Water/Sewer Capital Contingency	\$54,000	Additional funding of \$54,000 for telemetry system upgrades at Supply Station #2 to coincide with a City-wide upgrade of telemetry panels at other water facility sites.
2009 Council Authorized Additions		
No Council Authorized Additions as of March 31, 2009		

The summary above details all Council authorized uses and additions to each reserve through March 2009.

Reserves	Revised 2009-10 End Balance	2009-10 Target	Over (Under) Target
GENERAL PURPOSE RESERVES			
Contingency	2,324,515	4,915,571	(2,591,056)
General Capital Contingency	2,444,561	9,032,430	(6,587,869)
Park & Municipal Reserve:			
General Oper. Reserve (Rainy Day)	2,712,836	3,567,649	(854,813)
Revenue Stabilization Reserve	1,082,380	2,188,803	(1,106,423)
Council Special Projects Reserve	220,960	250,000	(29,040)
General Purpose Reserves with Targets	8,785,252	19,954,453	(11,169,201)
SPECIAL PURPOSE RESERVES			
Excise Tax Capital Improvement:			
REET 1	8,370,417	1,653,500	6,716,917
REET 2	8,134,095	8,477,130	(343,035)
Firefighter's Pension	1,591,986	1,103,000	488,986
Park & Municipal Reserve:			
Litigation Reserve	51,329	50,000	1,329
Water/Sewer Operating Reserve	1,799,424	1,799,424	0
Water/Sewer Debt Service Reserve	826,759	826,759	0
Water/Sewer Capital Contingency	2,964,240	3,018,240	(54,000)
Surface Water Operating Reserve	394,485	394,485	0
Surface Water Capital Contingency	617,690	617,690	0
Special Purpose Reserves with Targets	24,750,425	17,940,228	6,810,197
Reserves without Targets	33,074,353	n/a	n/a
Total Reserves	66,610,030	n/a	n/a

The table to the left compares the revised ending balance to the targets established in the budget process for those reserves with targets.



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- ◆ Tracey Dunlap, Director of Finance & Administration
- ◆ Michael Olson, Deputy Director of Finance & Administration
- ◆ Sandi Hines, Financial Planning Manager
- ◆ Sri Krishnan, Senior Financial Analyst
- ◆ Neil Kruse, Budget Analyst

www.ci.kirkland.wa.us

The Financial Management Report (FMR) is a high-level status report on the City's financial condition that is produced quarterly.

- It provides a **summary budget to actual comparison** for year-to-date revenues and expenditures for all operating funds. The report also compares this year's actual revenue and expenditure performance to the prior year.
- The **Sales Tax Revenue Analysis** report takes a closer look at the City's largest and most economically sensitive revenue source.
- **Economic environment** information provides a brief outlook at the key economic indicators for the Eastside and Kirkland such as office vacancies, residential housing prices/sales, development activity, inflation and unemployment.
- The **Investment Summary** report includes a brief market overview, a snapshot of the City's investment portfolio, and the City's year-to-date investment performance.
- The **Reserve Summary** report highlights the uses of and additions to the City's reserves in the current year as well as the projected ending reserve balance relative to each reserve's target amount.

Economic Environment Update References:

- *Pacific Northwest purchasing managers optimism dips in March*, Puget Sound Business Journal, April 8, 2009
- Eric Pryne, *Double-digit price declines making homes more affordable...*, The Seattle Times, April 7, 2009
- Jon Talton, *Great Disruption wipes the smugness off Puget Sound's economy*, The Seattle Times, May 3, 2009
- Dr. Arun Raha, Washington State Chief Economist, *State Economic & Revenue Outlook*, Puget Sound Finance Officers Association presentation, May 13, 2009
- CB Richard Ellis Real Estate Services, Market View Puget Sound, First Quarter 2009
- Washington State Employment Security Department
- Washington State Department of Revenue
- Washington State Department of Labor & Industries
- U.S. Bureau of Labor Statistics
- City of Kirkland Building Division
- City of Kirkland Finance Department

April 2009 Financial Dashboard Highlights

May 21, 2009

- The April 2009 actual revenues and expenditures summarized in the dashboard represent four months of data, or one-third of the year. For selected line items, April shows normal levels (for example, utility tax), while we continue to be concerned with others, like development revenues and sales tax.
- Total General Fund revenues are below expectations due to the following:
 - In April, the City received the first large payment of the first-half property taxes; May receipts are also expected to be substantial. In addition, the first quarter payment by Fire District 41 is expected in early June (the new contract call for quarterly payments).
 - 20.1% decline in sales tax revenues from April 2008, resulting in year-to-date revenues down 19.4%, or almost one million dollars from last year. All business sectors continue to experience negative performance, with automobile/gas retail and contracting down over 30% for the month from the prior year.
 - April Business License revenues continue to lag estimates due to business circumstances at two large employers: (1) the consolidation of IBM sites which moved revenue from February to November and (2) delay in registration by Nintendo's contract employment agencies, which we are actively pursuing. We are following up with delinquent accounts and will continue to monitor trends closely.
 - Development revenues are down across-the-board, although Building-related revenues were stronger in April. Planning and Public Works permit revenues continue to be well below budgeted levels. Departments are actively engaged in pursuing strategies to reduce costs to help mitigate the significant decreases in projected revenue. Further discussion of April activity follows the dashboard.
- Total General Fund expenditures are within expectations.
 - General Fund expenditures are beginning to trail the budget, reflecting actions that have been taken to date to slow spending, such as leaving development services positions vacant or re-allocating resources to recognize the decline in permit fee revenue and limiting out-of-state travel.
 - Fire Suppression overtime in April was \$94,000, which exceeded the projected monthly average of \$45,000 for April through December. We are monitoring fire overtime closely and hope that the full benefit of the additional staffing on-duty beginning in April will be seen in the May results.
 - Fuel costs are still substantially below budgeted levels, but prices are on the rise as the summer travel season approaches.

Attachments: April Dashboard
Development Services Highlights

City of Kirkland Budget Dashboard

Annual Budget Status as of **4/30/2009** (Note 1)Percent of Year Complete **33.33%**

	2009 Budget	Year-to-Date Actual	% Received/ % Expended	Status		Notes
				Current Month	Last Month	
General Fund						
Total Revenues	59,821,768	16,657,722	27.8%			Prop. tax/FD41/EMS spike in 2Q
Total Expenditures	61,552,551	19,692,750	32.0%			
Key Indicators (All Funds)						
<i>Revenues</i>						
Sales Tax	14,700,801	4,041,305	27.5%			Prior YTD = \$5,012,922; Jan-Apr were 33% in 2008
Utility Taxes	11,586,963	3,884,488	33.5%			
Business License Fees	3,077,720	885,981	28.8%			Following up on delinquent accounts
Development Fees	3,373,273	891,390	26.4%			Continue to be down substantially
Gas Tax	1,133,278	319,859	28.2%			
<i>Expenditures</i>						
GF Salaries/Benefits	42,645,103	13,718,936	32.2%			Excludes Fire Suppression Overtime
Fire Suppression Overtime	719,190	336,794	46.8%			New positions on-duty beginning April 2009
Contract Jail Costs	899,680	327,617	36.4%			
Fuel Costs	558,310	83,157	14.9%			Cost/gallon running at about half budgeted rate but rising

Status Key

Revenue is higher than expected or expenditure is lower than expected

Revenue/expenditure is within expected range

WATCH - Revenue/expenditure outside expected range



Note 1 - Report shows annual values during the first year of the biennium (2009).

na - not applicable

Development Services Report – April 2009

A review of the April 2009 permit data allows us to offer the following:

- The April 2009 statistics continue to follow the trend that we witnessed in the second half of 2008. New SFR permits applications remain low (2 application received compared to 5 last year) while commercial (tenant improvements) continue to come in (11 applications compared to 21 last year). In the past when we have seen a downturn in new development permits, we have seen an increase in commercial tenant improvement permits and single-family remodel permits but that is not the case so far this year (24 applications compared to 41 last year). At this point it is too early to tell if that trend will repeat itself during this downturn.
- The total number of permits received in April 2009 (152) is lower than the monthly average for 2008 (222), and lower than April 2008 (225).
- Building Department revenue for April 2009 was \$334,360, well above our projected monthly revenue average of \$200,292 for 2009. However, year to date total revenue projected for the first 4 months falls short by \$43,299.
- We still expect to issue Merrill Gardens II, Holy Family Parish Addition, Merriwether PUD, Kirkland Transit Center, and Lake Washington Technical College Addition projects later this spring and summer. We had our first look at the redesigned McLeod project and the Fred Meyer expansion at recent Pre-Application conferences.
- Touchstone has begun the design review process for the redevelopment of Park Place. The Conceptual Design conference was held in January. At the meeting the DRB identified key issues and discussed the process for review. There have been two subsequent Design Response Conferences. The DRB will hold a series of additional meetings as they work their way through the development and give their approval by end summer.

The applicant has indicated a desire to apply for the first permits (demolition and grading) possibly by the end of 2009. Permits for buildings will be phased, probably beginning in 2010. Meanwhile Development Review Services is in preliminary discussions with the Park Place design team to provide review services during the design process. This approach has the potential of generating substantial fees prior to the actual submittal of their permit applications and a shorter review period once they submit.

Summary of Recommended 2010 Budget Reductions by Department

Department/ Function	Remaining 2010 Dollars	Recommended		2010 Budget	Recom. As % of Bdgt
		Dollars	%		
GENERAL FUND					
City Council	9,300	8,800	94.6%	381,399	2.31%
CMO	43,083	21,883	50.8%	1,554,891	1.41%
Court	101,019	27,741	27.5%	1,665,693	1.67%
Human Resources	49,715	43,215	86.9%	1,062,036	4.07%
CAO	45,250	7,250	16.0%	990,770	0.73%
Parks & Comm. Svc.	175,426	62,101	35.4%	7,208,355	0.86%
PW - Engineering	-	-	0.0%	3,768,149	0.00%
Finance & Administration	103,708	82,480	79.5%	3,647,463	2.26%
Planning & Community Development	-	-	0.0%	2,782,147	0.00%
Police	1,146,790	471,326	41.1%	16,056,287	2.94%
Fire (net of Fire District 41 revenue)	851,405	237,500	27.9%	15,113,528	1.57%
Building	95,450	95,450	100.0%	2,311,701	4.13%
SUBTOTAL GENERAL FUND (excl. Non-Dept.)	2,621,146	1,057,746	40.4%	56,542,419	1.87%
Non-Departmental*	1,000	1,000	100.0%	9,879,940	0.01%
SUBTOTAL GENERAL FUND	2,622,146	1,058,746	40.4%	66,422,359	1.59%
OTHER FUNDS					
Streets*	84,932	32,574	38.4%	4,101,619	0.79%
Fleet*	54,105	54,105	100.0%	2,387,675	2.27%
Information Technology*	149,850	110,484	73.7%	3,997,869	2.76%
Facilities*	77,446	77,446	100.0%	2,840,527	2.73%
SUBTOTAL OTHER FUNDS	366,333	274,609	75.0%	13,327,690	2.06%
GRAND TOTAL	2,988,479	1,333,355	44.6%	79,750,049	1.67%

* Budget amounts exclude all reserves.

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

City Council	Department
General Fund	Fund

\$ 755,948 Adjustment Basis
\$ 60,476 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
1	E	Legislative	Reduce Lodging & Meals - National Conferences	6,600		6,600		0	0	0	Reduce National Conference Lodging & Meals by 50% (from \$13,200)
1	E	Legislative	Reduce Training - National League of Cities Conference	1,200		1,200		0	0	0	Reduce from 4 attendees to 3 per year
			Subtotal of First 1%	7,800	-	7,800		0	0	0	
2	E	Legislative	Eliminate Council Meeting Meals	15,000		15,000		0	0	0	Annual Budget = 26 meals @ \$350 each
			Subtotal of Second 1%	15,000	-	15,000		0	0	0	
3	E	Legislative	Lodging & Meals - Misc. Professional Development	4,400		4,400		0	0	0	Eliminate Misc Professional Development Travel & Meals
			Subtotal of Third 1%	4,400	-	4,400		0	0	0	
4	E	Legislative	Council Retreat In-City Not Overnight	10,000		10,000		0	0	0	Reduce from \$12,000 to \$2000/biennium
			Subtotal of Fourth 1%	10,000	-	10,000		0	0	0	
			Total of 1-4% of Adjustment Basis	37,200	-	37,200	-	0	0	0	
5	E	Legislative	Eliminate National League of Cities	7,400		0		7,400	3,700	3,700	NLC = \$7400/biennium
6	E	Legislative	Eliminate Sister City Memberships	1,100		1,100		0	0	0	Sister Cities Int'l = \$1000/biennium, Kirkland Sister City = \$100/biennium
7	E	Legislative	Eliminate Remaining Out-of-State Training	3,600		0		3,600	1,800	1,800	
8	E	Legislative	Eliminate Remaining Out-of-State Travel & Meals	6,600		0		6,600	3,300	3,300	
9	E	Legislative	Eliminate All-City Dinner	7,000		6,000		1,000	500	0	
			-Proposed to reduce All-City Dinner by \$7,000, adopted budget reduces by \$6,000 leaving funds for small event combined with volunteer appreciation.								
			Total of Additional 4%	25,700	-	7,100	-	18,600	9,300	8,800	
			Total of 5-8% of Adjustment Basis	25,700	-	7,100	-	18,600	9,300	8,800	
			Total of All Adjustments	62,900	-	44,300	-	18,600	9,300	8,800	

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

City Manager's Office (excl. Court) Department
General Fund Fund

\$ 2,975,453 Adjustment Basis
\$ 238,036 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
1	E	Executive	Eliminate General CMO Intern (1400 hours/biennium)	18,900		18,900		0	0	0	Eliminate Intern assistance for special projects or research
1	E	Executive	Eliminate General CMO Intern -benefits	3,318		3,318		0	0	0	Eliminate Intern assistance for special projects or research
2	E	Executive	Eliminate Replacement Furniture - reduced to meet basic budget target	1,400		1,400		0	0	0	Reliance upon existing furniture
			Subtotal of First 1%	23,618	-	23,618		0	0	0	
3	E	Executive	City Update Printing (\$2166 per issue) and Postage (\$4080 per issue)-Reduce from 4 to 1 printed issues per year, other 3 electronic only	37,476		37,476		0	0	0	Greater dependence on electronic forms of communication, limiting citizen contact
			Subtotal of Second 1%	37,476	-	37,476		0	0	0	
4	E	Executive	Miscellaneous Professional Services (Reduced from \$38k/biennium)	8,000		8,000		0	0	0	Reduced ability to provide unanticipated studies and other consulting services
5	E	Executive	Employee Appreciation BBQ -Eliminate	4,000		4,000		0	0	0	Will eliminate a way to demonstrate citywide employee appreciation & opportunity for employees to socialize across departmental/location boundaries
6	E	Neighborhood Services	Neighborhood Signs -reduce maint. & damage repair/replacement from \$16,000	9,000		9,000		0	0	0	May reduce visibility of neighborhoods, particularly if significant damage occurs
7	E	Volunteer Program	Volunteer Recognition -Proposed to reduce volunteer recognition by \$8,400, adopted budget reduces by \$7,400 leaving funds for small event.	8,400		7,400		1,000	500	500	Less visible means to show appreciation for volunteer efforts
			Subtotal of Third 1%	29,400	-	28,400		1,000	500	500	
8	E	Economic Development	Reduce Cultural Council Support from \$10,000/biennium to	1,000		0		1,000	500	0	May limit Cultural Council opportunities for outside consulting and grants
9	E	Economic Development	Reduce Non-specific Econ. Dev. Professional Services from	1,000		0		1,000	500	0	Limit use of consulting and other services for unexpected Econ. Dev. projects
10	E	Neighborhood Services	Reduce neighborhood services postage from \$13,400 to \$10,400/biennium, and printing from \$4400 to \$3400/biennium, move to more web-based communications	4,000		4,000		0	0	0	Greater dependence on electronic forms of communication, reducing citizen contact
11	E	Executive	Reduce CMO Executive Assistant II's hours by 25% -salary	25,902	0.25	25,902	0.25	0	0	0	Reduce support availability for CMO and Council to 1.75 FTE
11	E	Executive	Reduce CMO Executive Assistant II's hours by 25% -benefits	12,364		12,364		0	0	0	Reduce support availability for CMO and Council to 1.75 FTE
			Subtotal of Fourth 1%	44,266	0.25	42,266	0.25	2,000	1,000	0	
Total of 1-4% of Adjustment Basis				134,760	0.25	131,760	0.25	3,000	1,500	500	
12	E	Economic Development	Reduce KDA Ongoing Funding by 25% from \$20,000 to \$15,000 per	5,000		0		5,000	2,500	0	Potential reduction of visitor support in the downtown core
13	E	Executive	Further reduce CMO Executive Assistant II's hours to 50% -salary	25,902	0.25	0		25,902	12,951	12,951	Reduce support availability for CMO and Council to 1.5 FTE
14	E	Executive	Further reduce CMO Executive Assistant II's hours to 50% -benefits	12,364		0		12,364	6,182	6,182	Reduce support availability for CMO and Council to 1.5 FTE
15	E	Economic Development	Reduced enterprise Seattle Membership to \$5400/biennium	6,600		0		6,600	3,300	0	Reduction would result in loss of seat on enterprise Seattle Board of Directors
15	E	Economic Development	Reduce Business Roundtable Professional Svcs.. from \$10,000 to \$4000/biennium	6,000		0		6,000	3,000	0	Limit consultant fees or other services for the Business Roundtable
15	E	Economic Development	Eliminate Non-specific Economic Development Professional Services	13,000		0		13,000	6,500	0	Eliminate ability to use outside professionals for unexpected projects
15	E	Economic Development	Reduce Econ. Dev. Presentation Boards & Roundtable Printing from \$8000/biennium	6,000		0		6,000	3,000	0	Keep Business Roundtable printing to a minimum
15	E	Economic Development	Eliminate City Payment of Monthly Handheld/Phone Service for Econ. Dev. Mgr.	2,400		2,400		0	0	0	May reduce ability to contact Economic Development Mgr when outside the office
15	E	Economic Development	Eliminate Econ. Dev. Mgr's Attendance at Chamber of Commerce Lunches -Proposed to reduce attendance at Chamber of Commerce lunches by \$1,100, adopted budget reduced by \$400.	1,100		0		1,100	550	0	Reduce City's visibility with the Chamber of Commerce members
15	E	Economic Development	Economic Development Food - eliminate food for meetings	1,700		0		1,700	850	0	Eliminate food not associated w/ Business Roundtable

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

City Manager's Office (excl. Court) Department
General Fund Fund

\$ 2,975,453 Adjustment Basis
\$ 238,036 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
16	E	Economic Development	Reduce Econ. Dev. Mgr's Professional Development from \$2000/biennium	1,000		0		1,000	500	0	Will reduce opportunities to attend relevant conferences and training sessions
16	E	Executive	Reduce Volunteer Coord. Training from \$1000/biennium to \$600/biennium	400		400		0	0	0	May reduce opportunities however most relevant training is free or inexpensive
16	E	Executive	Reduce Intergovernmental Relations Manager Training from \$1500/biennium	750		750		0	0	0	Will reduce opportunities to attend relevant conferences and training sessions
16	E	Executive	Eliminate Out-of-State Professional Development Conference (CM & ACM)	3,200		3,200		0	0	0	Will reduce opportunities to attend relevant conferences, training
16	E	Executive	Eliminate Out-of-State Travel & Training (CM & ACM)	2,000		2,000		0	0	0	Will reduce opportunities to attend relevant conferences or Congressional visits to Wash. DC
17	E	Neighborhood Svcs..	Reduce Neighborhood Grant Program from \$63,000 to \$58,500 per biennium	4,500		0		4,500	2,250	2,250	Reduce Neighborhood Matching Grant Program from \$3500 to \$3250 per neighborhood per year
18	E	Executive	Reduce CMO Miscellaneous Professional Services to \$20,000/biennium	10,000		10,000		0	0	0	Reduced ability to provide unanticipated studies and other consulting services
Total of 5-8% of Adjustment Basis				101,916	0.25	18,750	-	83,166	41,583	21,383	
Total of All Adjustments				236,676	0.50	150,510	0.25	86,166	43,083	21,883	

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

City Manager's Office Department
General Fund Fund

\$ 3,333,273 Adjustment Basis
\$ 266,662 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level F
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
19	R	Municipal Court	Increase in Filing Fee Revenue	33,000		33,000		0	0	0	
			Subtotal of First 1%	33,000	-	33,000		0	0	0	
20	E	Municipal Court	Office Furniture & Equipment	5,000	-	5,000		0	0	0	Use existing furniture
21	E	Municipal Court	Communication	3,240	-	3,240		0	0	0	Eliminate handheld device/phone-no access to Judge or Administration when they are out of the office
22	E	Municipal Court	Hourly HS Interns - 500 hours/biennium Salaries & Benefits	5,322		5,322		0	0	0	From 2500 hours/yr to 2250 hours/yr - Reduce reliability and integrity of case files, reduce employee satisfaction
23	E	Municipal Court	Hourly HS Interns - 500 hours/biennium Salaries & Benefits	5,322		5,322		0	0	0	From 2250 hours/yr to 2000 hours/yr - Reduce reliability and integrity of case files, reduce employee satisfaction
24	E	Municipal Court	Training	2,000		2,000		0	0	0	Reduce staffs opportunities to attend relevant conferences and training regarding changes in law and procedures
25	E	Municipal Court	Travel and Subsistence	2,000	-	2,000		0	0	0	Reduce staffs opportunities to attend relevant conferences and training regarding changes in law and procedures
26	E	Municipal Court	Hourly HS Interns - 500 hrs/biennium Salaries & Benefits Proposed to reduce HighSchool Interns by 500 hrs, adopted reduced by 250 hrs	5,322		2,661		2,661	1,331	1,331	From 2000 hours/yr to 1750 hours/yr - Reduce reliability and integrity of case files, reduce employee satisfaction
27	E	Municipal Court	Hourly HS Interns - 500 hrs/biennium Salaries & Benefits Proposed to reduce HighSchool Interns by 500 hrs, adopted reduced by 250 hrs	5,322		2,661		2,661	1,331	1,331	From 1750 hours/yr to 1500 hours/yr - Reduce reliability and integrity of case files, reduce employee satisfaction
			Subtotal of Second 1%	33,528	-	28,206		5,322	2,661	2,661	
28	E	Municipal Court	Hourly HS Interns - 500 hrs/biennium Salaries & Benefits Proposed to reduce HighSchool Interns by 500 hrs, adopted reduced by 250 hrs	5,322		2,661		2,661	1,331	0	From 1500 hours/yr to 1250 hours/yr - Reduce reliability and integrity of case files, reduce employee satisfaction
29	E	Municipal Court	Hourly HS Interns - 500 hrs/biennium Salaries & Benefits Proposed to reduce HighSchool Interns by 500 hrs, adopted reduced by 250 hrs	5,322		2,661		2,661	1,331	0	From 1250 hours/yr to 1000 hours/yr - Reduce reliability and integrity of case files, reduce employee satisfaction
30	E	Municipal Court	On-Call Probation Officer - 400 hours/biennium Salaries & Benefits	12,784		0		12,784	6,392	6,392	Increase the liability of the probation department by increasing caseload per probation officer
31	E	Municipal Court	Hourly HS Interns - 500 hrs/biennium Salaries & Benefits Proposed to reduce HighSchool Interns by 500 hrs, adopted reduced by 250 hrs	5,322		2,661		2,661	1,331	0	From 1000 hours/yr to 750 hours/yr - Reduce reliability and integrity of case files, reduce employee satisfaction
32	E	Municipal Court	Hourly HS Interns - 500 hrs/biennium Salaries & Benefits Proposed to reduce HighSchool Interns by 500 hrs, adopted reduced by 250 hrs	5,322		2,661		2,661	1,331	0	From 750 hours/yr to 500 hours/yr - Reduce reliability and integrity of case files, reduce employee satisfaction
			Subtotal of Third 1%	34,072	-	10,644		23,428	11,714	6,392	
33	E	Municipal Court	Judicial Support Associate II (\$17,174 (2009 S/B) + \$17,492 (2010 S/B) + \$1,321 (2009 IT) + \$1,389 (2010 IT))= \$37,376 **IT Rental charges show difference in .74FTE and .5FTE	37,376	0.24	0		37,376	18,688	18,688	Reduce support availability for public access and fairness, reduce reliability and integrity of case files, reduce collection of monetary penalties, and reduce employee satisfaction

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

City Manager's Office	Department
General Fund	Fund

\$	3,333,273	Adjustment Basis
\$	266,662	= 8% of Adjustment Basis

Code Legend:
 E - Expenditure/Service Level F
 R - Revenue Enhancements
 F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
			Subtotal of Fourth 1%	37,376	0.24	0		37,376	18,688	18,688	
Total of 1-4% of Adjustment Basis				137,976	0.24	71,850	-	66,126	33,063	27,741	
34	E	Municipal Court	Judicial Support Associate I Salaries & Benefits (2009-\$62,446 and 2010-\$66,292) 2-.5FTE Employees, 1 Court & 1 Probation. IT Rates (\$7,173)	135,911	1.00	0		135,911	67,956	0	Reduce support availability for public access and fairness, reduce reliability and integrity of case files, reduce collection of monetary penalties, and reduce employee satisfaction
Total of 5-8% of Adjustment Basis				135,911	1.00	0		135,911	67,956	0	
Total of All Adjustments				273,887	1.24	71,850	-	202,037	101,019	27,741	

Summary	Budget	Proposed	Recommend.	Remaining	2010	RECOMMEND
HS Intern Hours	5,000	4,000	2,500	2,500	1,250	250
HS Intern Cost	57,825	36,000	22,500	22,500	11,250	250
Summary of HS Intern: Assist Municipal Court support staff in performing routine clerical work to contribute to the effective operation of the Court. Clerical duties include: filing correspondence, copying, labeling, preparing mailings, and general receptionist duties, which may include answering a telephone and retrieving messages from voice mail.						

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Human Resources	Department
General Fund	Fund

\$ 2,177,411 Adjustment Basis
\$ 174,193 = 8% of Adjustment Basis

Code Legend
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocator

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE	Dollar Amount	Dollar Amount	Dollar Amount	
1	E	Human Resources	Service Award reduction - re-define program	10,000		10,000		-	-	-	current budget \$13,000 per year
2	E	Human Resources	Eastside Leadership discontinue program	4,800		4,800		-	-	-	100% reduction - discontinue program
3	E	Human Resources	Cascade Management reduce by 2 supervisor a year	6,000		6,000		-	-	-	current budget \$9,000 per year
4	E	Human Resources	Diversity trainer fees - reduce by 20%	1,000		-		1,000	500	500	current budget \$2,500 per year
5	E	Human Resources	ECTC Training - reduce by 11%	1,000		1,000		-	-	-	current budget \$4,500 per year
Subtotal of First 1%				22,800	-	21,800		1,000	500	500	
6	E	Human Resources	Diversity Program office supplies 16.7% reduction	200		200		-	-	-	current budget \$600 per year allows program to continue
6	E	Human Resources	Diversity Program events, lunches & reimbursements 20% reduction	1,000		1,000		-	-	-	current budget \$2,500 per year allows program to continue
6	E	Human Resources	Diversity Program speakers and events 17.7% reduction	430		430		-	-	-	current budget \$1,215 per year allows program to continue
7	E	Human Resources	Wellness awards, Wellness games 11% reduction	1,000		1,000		-	-	-	current budget \$4,500 per year allows program to continue
8	E	Human Resources	Industrial Psychologist 25% reduction	1,000		1,000		-	-	-	current budget \$2,000 per year - reduces service funding if service needed
9	E	Human Resources	Safety Consultant Blood borne Pathogen Training 50 reduction	4,000		-		4,000	2,000	-	current budget \$4,000 per year
9	E	Human Resources	Safety Travel Program 50% reduction	1,800		1,800		-	-	-	current budget \$1,800 per year
10	E	Human Resources	HR Director Travel 50% reduction	800		800		-	-	-	current budget \$800 per year
11	E	Human Resources	Civil Service Fall conference 40% reduction	200		200		-	-	-	current budget \$250 per year
12	E	Human Resources	HR Staff travel 50% reduction	450		450		-	-	-	current budget \$450 per year
13	E	Human Resources	Applicant Travel 12.5% reduction	500		500		-	-	-	current budget \$2,000 per year
14	E	Human Resources	Labor Relations travel 50% reduction	1,000		1,000		-	-	-	current budget \$1,000 per year
15	E	Human Resources	LEOFF 1 Disability board travel 25% reduction	800		800		-	-	-	current budget \$1,600 per year
16	E	Human Resources	Advertising - 14.2% reduction	8,500		-		8,500	4,250	4,250	current budget \$30,000 per year
Subtotal of Second 1%				21,680	-	9,180		12,500	6,250	4,250	
17	E	Human Resources	Service Awards total reduction 53.85% redefine program	4,000		4,000		-	-	-	Program redefined- certificate & annual recog. dinner - budget \$13k/yr
18	E	Human Resources	Job Standardized Tests 30% reduction	4,800		-		4,800	2,400	2,400	current budget \$8,000 per year
19	E	Human Resources	Courier service 100% reduction	700		700		-	-	-	This service 100% reduction service discontinued
20	E	Human Resources	Rocky Mtn reduce by 1 attendee each year (1 attendee remaining/year)	8,080		8,080		-	-	-	current budget \$8,080 per year
21	E	Human Resources	ECTC additional reduction	1,000		1,000		-	-	-	current budget \$4,500 per year allows program to continue
22	E	Human Resources	In-house training 20% reduction	2,000		2,000		-	-	-	current budget \$5,000 per year
23	E	Human Resources	Wellness Academy 100 reduction	600		600		-	-	-	This service 100% reduction service discontinued
24	E	Human Resources	Advertising additional reduction	1,500		1,500		-	-	-	current budget \$30,000 per year allows service to continue
Subtotal of Third 1%				22,680	-	17,880		4,800	2,400	2,400	
25	E	Human Resources	Diversity Program office supplies additional reduction: 50% total	400		400		-	-	-	current budget \$600 per year allows program to continue
26	E	Human Resources	Diversity Program events, lunches, etc. add'l reduction: total 50%	1,500		1,500		-	-	-	current \$2500 per year allows program to continue
27	E	Human Resources	Service awards additional reduction total reduction (69.23%) -Proposed to reduce funding of service awards to \$9,000 per year, adopted budget reduced funding service awards to \$11,000	4,000		2,000		2,000	1,000	1,000	current budget \$13,000 per year
28	E	Human Resources	Diversity speakers and events additional reduction	785		785		-	-	-	current budget \$1,215 per year allows program to continue
29	E	Human Resources	Wellness Seminars, workshops & speakers	1,500		1,500		-	-	-	current budget \$1,500 per year
30	E	Human Resources	Test scoring 50% reduction	500		-		500	250	250	current budget \$450 per year allows service to continue
31	E	Human Resources	Industrial Psychologist additional reduction 50% total reduction	1,000		-		1,000	500	500	current budget \$2,000 per year
32	E	Human Resources	LEOFF 1 Disability research 100% reduction	2,000		-		2,000	1,000	1,000	This service 100% reduction discontinue service
33	E	Human Resources	BCC rental for assessments 100% reduction	3,600		-		3,600	1,800	1,800	This service 100% reduction discontinue service
34	E	Human Resources	Labor relations training 50% reduction	450		450		-	-	-	current budget \$450 per year
35	E	Human Resources	Safety Prima Risk Mgt training 50% reduction	550		550		-	-	-	current budget \$550 per year
36	E	Human Resources	WAPLERLA Trng 50% reduction	325		325		-	-	-	current budget \$325 per year
37	E	Human Resources	Diversity Trainer fees additional reduction	1,500		-		1,500	750	750	current budget \$2,500 allows program to continue
38	E	Human Resources	HR staff training 50% reduction	1,830		1,830		-	-	-	current budget \$1,830 per year
39	E	Human Resources	In house training additional reduction	2,000		2,000		-	-	-	current budget \$5,000 per year allows program to continue
Subtotal of Fourth 1%				21,940	-	11,340		10,600	5,300	5,300	
Total of 1-4% of Adjustment Basis				89,100	-	60,200	-	28,900	14,450	12,450	

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Human Resources	Department
General Fund	Fund

\$ 2,177,411 Adjustment Basis
\$ 174,193 = 8% of Adjustment Basis

Code Legend
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocator

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
40	E	Human Resources	Wellness games and events additional reduction	2,000		2,000		-	-	-	
41	E	Human Resources	Industrial Psychologist 100 % reduction	4,000		-		4,000	2,000	2,000	This service 100% reduction
42	E	Human Resources	Applicant travel additional reduction	500		-		500	250	250	
43	E	Human Resources	LEOFF disability board travel additional reduction	800		-		800	400	400	
44	E	Human Resources	Rocky Mtn reduce 1 attendee	4,040		-		4,040	2,020	2,020	
45	E	Human Resources	Cascade Mgt reduce by 2 attendees	3,000		-		3,000	1,500	1,500	
46	E	Human Resources	Tuition reimbursement	4,500		-		4,500	2,250	-	
47	E	Human Resources	In house training additional reduction	1,000		-		1,000	500	500	
Subtotal of Fifth 1%				19,840		2,000		17,840	8,920	6,670	
48	E	Human Resources	Diversity office supplies 100% reduction	600		600		-	-	-	This service 100% reduction
49	E	Human Resources	Diversity events, lunches 100% reduction	2,500		2,500		-	-	-	This service 100% reduction
50	E	Human Resources	Misc operating supplies 50% reduction	1,300		1,300		-	-	-	
51	E	Human Resources	Diversity speakers and events 100% reduction	1,215		1,215		-	-	-	This service 100% reduction
52	E	Human Resources	Wellness Seminars, workshops & speakers additional reduction	500		500		-	-	-	
53	E	Human Resources	Blood borne pathogen trng additional reduction	2,000		-		2,000	1,000	1,000	
54	E	Human Resources	Foster Pepper Legal opinion	2,000		2,000		-	-	-	
55	E	Human Resources	On-line salary survey	600		-		600	300	300	This service 100% reduction
56	E	Human Resources	Wellness flu shots 50% reduction	4,300		-		4,300	2,150	2,150	Propose employee co-pay?
57	E	Human Resources	Milliman Salary survey 50 % reduction	2,100		-		2,100	1,050	1,050	
58	E	Human Resources	HR misc professional services 50% reduction	1,000		-		1,000	500	500	
59	E	Human Resources	Wellness travel program 50% reduction	400		400		-	-	-	
60	E	Human Resources	Diversity Trainer fees additional 100% reduction	2,500		-		2,500	1,250	1,250	This service 100% reduction
61	E	Human Resources	In house training additional reduction	1,000		-		1,000	500	500	
Subtotal of sixth 1%				22,015		8,515		13,500	6,750	6,750	
62	E	Human Resources	Rocky Mtn program	4,040		-		4,040	2,020	2,020	This service 100% reduction
63	E	Human Resources	Cascade Management Program	3,000		-		3,000	1,500	1,500	This service 100% reduction
64	E	Human Resources	reduce ECTC program 66% reduction	3,000		-		3,000	1,500	1,500	
65	E	Human Resources	reduce in-house training	1,000		-		1,000	500	500	
66	E	Human Resources	Blood borne pathogen trng additional reduction	2,000		-		2,000	1,000	1,000	This service 100% reduction
67	E	Human Resources	Flu shots	4,300		-		4,300	2,150	2,150	This service 100% reduction
68	E	Human Resources	Tuition reimbursement 30 % reduction	4,500		-		4,500	2,250	-	
Subtotal of seventh 1%				21,840		-		21,840	10,920	8,670	
69	E	Human Resources	Service Awards	8,000		-		8,000	4,000	4,000	This service 100% reduction
70	E	Human Resources	Lunches assessment centers	800		800		-	-	-	This service 100% reduction
71	E	Human Resources	Wellness speakers workshops -Proposed to reduce wellness speakers and workshops by \$3,000, adopted budget reduces wellness speakers and workshops by \$2,000	3,000		2,000		1,000	500	500	This service 100% reduction
72	E	Human Resources	HR Director travel	800		-		800	400	400	This service 100% reduction
73	E	Human Resources	Safety program travel	1,800		-		1,800	900	900	This service 100% reduction
74	E	Human Resources	Civil Service travel	300		-		300	150	150	This service 100% reduction
75	E	Human Resources	Wellness travel	400		400		-	-	-	This service 100% reduction
76	E	Human Resources	HR staff travel	450		-		450	225	225	This service 100% reduction
77	E	Human Resources	Applicant travel	3,000		-		3,000	1,500	1,500	This service 100% reduction
78	E	Human Resources	Labor relations travel	1,000		-		1,000	500	500	This service 100% reduction
79	E	Human Resources	In house training additional reduction 80% reduction	1,000		-		1,000	500	500	
Subtotal of eighth 1%				20,550		3,200		17,350	8,675	8,675	
Total of 5-8% of Adjustment Basis				84,245	-	13,715	-	70,530	35,265	30,765	
Total of All Adjustments				173,345	-	73,915	-	99,430	49,715	43,215	

Summary by Program	Budget	Proposed	Adopted	Remaining	Remaining/2
Diversity	13,630	13,630	8,630	5,000	2,500
Wellness	13,400	9,400	8,400	1,000	500
Rocky	16,160	16,160	8,080	8,080	4,040
Cascade	12,000	12,000	6,000	6,000	3,000
Service Awards	26,000	26,000	16,000	10,000	5,000
Leadership Eastside	4,800	4,800	4,800	-	-

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

City Attorney's Office	Department
General Fund	Fund

\$ 2,052,545 Adjustment Basis
\$ 164,204 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
1	E		Legal Intern	23,541		23,541		-	-	-	
			Subtotal of First 1%	23,541	-	23,541		-	-	-	
2	E		Storage	2,400		2,400		-	-	-	
3	E		Postage and Printing	550		550		-	-	-	
4	E		Computer Hardware and Software	1,200		1,200		-	-	-	
5	E		Office Furniture	3,000		3,000		-	-	-	
6	E		Office Supplies	1,000		1,000		-	-	-	
7	E		Travel	5,400		-		5,400	2,700	-	Required continuing education for attorneys
8	E		On-Call Support	2,917		2,917		-	-	-	
9	E		Training	3,000		-		3,000	1,500	-	Required continuing education for attorneys
			Subtotal of Second 1%	19,467	-	11,067		8,400	4,200	-	
10	E		Outside Counsel - HCC representation	10,000		10,000		-	-	-	loss of ability to provide outside counsel to HCC
11	E		Outside Counsel - Perkins Coie	10,000		10,000		-	-	-	loss of outside legal expertise on employment law
			Subtotal of Third 1%	20,000	-	20,000		-	-	-	
12	E		Outside Counsel - Perkins Coie	10,000		10,000		-	-	-	loss of outside legal expertise on employment law
13	E		Outside Counsel specialized matters	9,100		9,100		-	-	-	loss of ability to consult outside counsel in select matters such as municipal finance and private/public projects
			Subtotal of Fourth 1%	19,100	-	19,100		-	-	-	
Total of 1-4% of Adjustment Basis				82,108	-	73,708		8,400	4,200	-	
14	E		Outside Counsel specialized matters	24,500		-		24,500	12,250	7,250	loss of ability to consult outside counsel in select matters such as municipal finance and private/public projects
15	E		Prosecution/Public Defender Services	57,600		-		57,600	28,800	-	would require renegotiation of current contracts or a new request
Total of 5-8% of Adjustment Basis				82,100	-	-	-	82,100	41,050	7,250	
Total of All Adjustments				164,208	-	73,708	-	90,500	45,250	7,250	

**City of Kirkland
2009-2010 Budget
8% Adjustment List**

Parks and Community Services Department
General Fund Fund

\$ 14,445,884 Adjustment Basis
\$ 1,155,671 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
1	R	Community Services	Increase in Recreation Program Fees	164,530		164,530		-	-	-	Increase \$1 per instruction hour across the board
			Subtotal of First 1%	164,530	-	164,530		-	-	-	
2	R	Business Services	Increase fees for Moorage	24,000		24,000		-	-	-	Increase fees
3	R	Business Services	Contract out second tour dock	24,000		24,000		-	-	-	This would be the Southside of the Marina dock, and contingent upon Ferry
4	R	Business Services	Increase Advertising Revenue	6,600		6,600		-	-	-	Promote advertising at kiosks/Marina Park
5	R	Business Services	Increase Concessions Revenue	6,000		6,000		-	-	-	Offer additional concessions in the Parks
6	F	Community Services	Outsource Destination Kirkland	40,000		40,000		-	-	-	Kirkland Reporter would take over this publication
7	E	Park Maintenance	Discontinue offering Mutt mitts at Parks	19,000		-		19,000	9,500	9,500	Citizens would need to bring bags from home or will pursue sponsor
8	E	Park Maintenance	Significantly reduce tree/shrub/flower program	20,000		20,000		-	-	-	No proactive planting, no annuals
			Subtotal of Second 1%	139,600	-	120,600		19,000	9,500	9,500	
9	E	Parks Maintenance	Discontinue watering lawns in 18 neighborhood parks	79,346		79,346		-	-	-	Grass would become dormant for the summer months
10	E	Parks Maintenance	Discontinue watering lawns in 5 community parks	83,136		83,136		-	-	-	Grass would become dormant for the summer months
			Subtotal of Third 1%	162,482	-	162,482		-	-	-	
11	E	Community Services	Highland Center Specialized Recreation	6,000		6,000		-	-	-	Reduce contract by 30% based on actual experience, limits specialized recreation opportunities for citizens.
12	E	Community Services	Reduce Lifeguards at beaches	35,516		35,516		-	-	-	Beaches would be guarded from 1-7pm, instead of 11-7
13	F	Community Services	Outsource Youth Outreach Program (Part 1, see also #23)	14,977		14,977		-	-	-	Contract this service out to a Youth Services Agency
14	E	Community Services	Reduce amount of Summer Concerts	9,825		9,825		-	-	-	Eliminate one concert night per week, or find additional sponsors
15	E	Community Services	Reduce contribution to Regional Human Services	5,000		5,000		-	-	-	Cut membership dues to EHSF and AEA
16	E	Park s Maintenance	Reduce Cemetery seasonal hours 50% (500 hrs.)	19,433		19,433		-	-	-	Cut down on trimming, edging, cleaning and general care
17	E	Community Services	Combine Fall/Winter Recreation Brochure	39,800		39,800		-	-	-	Will impact marketing ability, may impact enrollments, revenue.
			Subtotal of Fourth 1%	130,551	-	130,551		-	-	-	
			Total of 1-4% of Adjustments Basis	597,163	-	578,163	-	19,000	9,500	9,500	
18	E	Parks Maintenance	Change Garb. Structure / trip reduction (2) / day. (900 hrs)	32,783		-		32,783	16,392	-	Restrict garbage and recycle to 1 per waterfront park. Garbage could overflow, restroom supplies be empty sometimes.
19	E	Parks Maintenance	Reduce landscape services by 25% (1,325 seasonal hrs)	48,616		48,616		-	-	-	Cut down on weeding, pruning, raking, mowing
20	E	Parks Maintenance	Reduce night operations 50% (1,900 seasonal hours)	45,201		-		45,201	22,601	22,601	Garbage, restrooms, ball field/athletic, and event services all significantly
			Subtotal of Fifth 1%	126,600	-	48,616		77,984	38,992	22,601	
21	E	Parks Maintenance	Reduce support seasonal hours 50% (900 hrs)	32,164		32,164		-	-	-	Painting, staining, light carpentry, and other preventative maintenance.
22	E	Parks Maintenance	Reduce seasonal athletic field staff 30% (800 hrs)	25,251		25,251		-	-	-	Field prep limited to paying customers
23	E	Community Services	Eliminate Youth Outreach Program (Part 2)	18,000		18,000		-	-	-	Possible increase of youth crime and loitering during summer months.
24	E	Community Services	Reduce Youth Mini grants	3,000		3,000		-	-	-	Reduce funding for youth council to grant funds for community projects by 15%
			Subtotal of Sixth 1%	78,415	-	78,415		-	-	-	
25	E	Community Services	Eliminate Lifeguards at beaches	105,314		-		105,314	52,657	-	This would decrease safety levels at swimming beaches.
26	E	Community Services	Reduce KTUB funding	60,000		-		60,000	30,000	30,000	This would have an impact on various programs the KTUB runs.
			Subtotal of Seventh 1%	165,314	-	-		165,314	82,657	30,000	

**City of Kirkland
2009-2010 Budget
8% Adjustment List**

Parks and Community Services	Department
General Fund	Fund

\$	14,445,884	Adjustment Basis
\$	1,155,671	= 8% of Adjustment Basis

Code Legend:
 E - Expenditure/Service Level Reductions
 R - Revenue Enhancements
 F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
27	E	Community Services	Reduce recreation services -Proposed to reduce recreation services by 1.0 FTE, adopted reduces by .5 FTE.	177,106	1.00	88,553	0.50	88,553	44,277	-	This would eliminate summer concerts, movies in the park, drop in programs, Shakespeare in the park, free community wide programs (Egg hunt, polar plunge, etc), hiring and supervision of lifeguards during the summer, etc.. If Lifeguards are not eliminated and this option is, then we would need to add back \$60,000 to hire, train, supervise, and manage lifeguards for the summer.
			Subtotal of Eighth 1%	177,106	1.00	88,553	0.50	88,553	44,277	-	
Total of 5-8% of Adjustments Basis				547,435	1.00	215,584	0.50	331,851	165,926	52,601	
Total of All Adjustments				1,144,598	1.00	793,747	0.50	350,851	175,426	62,101	

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Public Works Engineering Department
General Fund Fund

\$ 7,350,248 Adjustment Basis
\$ 588,020 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
1	F	PW Dev Eng	28% of development services costs are not recouped through permits. This 28% should be allocated to the utilities @ 25% of the 28% to each. GF, SW, Water, & Sewer - Surface Water Portion	97,186		97,186		-	-	-	The same level of service will still be provided to the public. Previously General fund was paying the benefit to the Surface Water Utility. With the reallocation Surface Water will be paying for the cost of ensuring any connections to existing infrastructure are
			Subtotal of First 1%	97,186	-	97,186		-	-	-	
1	F	PW Dev Eng	28% of development services costs are not recouped through permits. This 28% should be allocated to the utilities @ 25% of the 28% to each. GF, SW, Water, & Sewer - Water Portion	97,185		97,185		-	-	-	The same level of service will still be provided to the public. Previously General fund was paying the benefit to the Water Utility. With the reallocation Water will be paying for the cost of ensuring any connections to existing infrastructure are adequate.
			Subtotal of Second 1%	97,185	-	97,185		-	-	-	
1	F	PW Dev Eng	28% of development services costs are not recouped through permits. This 28% should be allocated to the utilities @ 25% of the 28% to each. GF, SW, Water, & Sewer - Sewer Portion	97,185		97,185		-	-	-	The same level of service will still be provided to the public. Previously General fund was paying the benefit to the Sewer Utility. With the reallocation Sewer will be paying for the cost of ensuring any connections to existing infrastructure are adequate.
			Subtotal of Third 1%	97,185	-	97,185		-	-	-	
			<i>[Accounted for in 1-3%]</i>								
			Subtotal of Fourth 1%	-	-	-		-	-	-	
			Total of 1-4% of Adjustment Basis	291,556	-	291,556	-	-	-	-	
2	F	PW Dev Eng	Reallocate 10% of the Development Engineering Manager/Surface Water Manager to the Surface Water Utility	31,719	0.10	31,719	0.10	-	-	-	The same level of service will be provided. The manager currently manages the Surface Water Utility but does not charge any time to this fund.
			Subtotal of Fifth 1%	31,719	0.10	31,719	0.10	-	-	-	
3	F	PW GIS	Reallocate the GIS position, allocating an equal portion to all funds that have a GIS component. GF, SW, Water & Sewer - Water Portion*	52,440	0.25	52,440	0.25	-	-	-	Currently the GIS position is paid from the General fund, but a portion of the work done by GIS is support for the Water Utility. This reallocation will ensure Water is paying for the benefit of GIS, i.e.: Mapping of the Water system.
4	F	PW Dev Eng	Reallocate 5% of the Development Engineering Manager/Surface Water Manager to the Solid Waste Utility. The current reorg of the development Engineering group to Development and Environmental Services moved the Solid Waste Utility to be managed by the Development Engineering Manger	16,114	0.05	16,114	0.05	-	-	-	The same level of service will be provided to the public. The Solid Waste personnel will just report to a different manager.
			Subtotal of Sixth 1%	68,554	0.30	68,554	0.30	-	-	-	
5	E	PW Dev Eng	Cut 1 FTE Development Services Construction Inspector	223,009	1.00	223,009	1.00	-	-	-	Customer Service will be impacted.
			Subtotal of Seventh 1%	223,009	1.00	223,009	1.00	-	-	-	
			<i>[Accounted for in Seventh 1%]</i>								
			Subtotal of Eighth 1%	-	-	-		-	-	-	
			Total of 5-8% of Adjustment Basis	323,282	1.40	323,282	1.40	-	-	-	
			Total of All Adjustments	614,838	1.40	614,838	1.40	-	-	-	

*Only 1/3 of the GIS reallocation is listed as a cut. 1/3 is listed on the BKR/Traffic Counts service package and 1/3 is listed on the NTCP Support Service Package

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Finance & Administration	Department
General Fund	Fund

\$	7,254,345	2009-2010 Basic Budget Total
\$	(1,248,583)	less functions paid 100% from utilities
\$	6,005,762	Adjustment Basis
\$	480,461	= 8% of Adjustment Basis

Code Legend:

- E - Expenditure/Service Level Reductions
- R - Revenue Enhancements
- F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
1	E	City Clerk/Records	Professional Services - Off-site Records	40,000		40,000		-	-	-	Less frequent access to offsite records - rather than daily deliveries, requests will be batched; also reflects cost reduction due to contract negotiated with new
2	E	Accounting	Reduce ASA III position to .75	37,996	0.25	37,996	0.25	-	-	-	Process improvements - automate/redistribute data entry for journal entries
			Subtotal of First 1%	77,996	0.25	77,996	0.25	-	-	-	
3	E	Accounting	Data Binders	500		500		-	-	-	No longer needed, obsolete due to electronic archiving of documents.
4	E	Accounting	CAFR Printing	1,000		1,000		-	-	-	Printing fewer CAFR documents; available electronically/on web
5	E	Financial Planning	Reduce document printing	5,600		5,600		-	-	-	Fewer hard copy documents produced/distributed
6	E	Department-wide	Reduce department-wide (excl. UB) office supplies up to 20%	5,000		5,000		-	-	-	Consolidate/conservse supplies department-wide
7	E	Accounting	Reduce ASA III position to .5	37,996	0.25	37,996	0.25	-	-	-	Workload will need to be redistributed to other staff; capacity to do the work will be accomplished by using the capacity freed up by the planned elimination of selected processes (eliminate travel advance process, eliminate accounting support of NORCOM) which would otherwise have been used to perform other
			Subtotal of Second 1%	50,096	0.25	50,096	0.25	-	-	-	
8	E	Accounting	Eliminate remaining ASA III .5 FTE	75,994	0.50	75,994	0.50	-	-	-	Workload will need to be redistributed to other staff (check generation/ mailing,
			Subtotal of Third 1%	75,994	0.50	75,994	0.50	-	-	-	
9	E	Administration	Eliminate Communications Budget	7,500		7,500		-	-	-	Eliminate all management Blackberries/Treos
10	E	Department-wide	Reduce department-wide (excl. UB) travel/training by 10%	6,528		6,528		-	-	-	Less opportunity for staff development/participation in regional forums \$2,692 Travel \$1,150 Training
11	E	City Clerk/Records	Reduce Records Specialist to 0.8 FTE	31,562	0.20	31,562	0.20	-	-	-	Slower Boards/Commissions recruitments, send out more copying for public
			Subtotal of Fourth 1%	45,590	0.20	45,590	0.20	-	-	-	
Total of 1-4% of Adjustment Basis				249,676	1.20	249,676	1.20	-	-	-	
12	E	Customer Accounts	Reduce front desk position -Proposed to reduce front desk position to .5, adopted budget reduces position to .75	70,669	0.50	35,335	0.25	35,335	17,667	17,667	Reduce passport acceptance hours to 4 hours/day from current 7 hrs/day. Reduced service level to public, increased work for all main street staff - phones and walk up customers.
			Subtotal of Fifth 1%	70,669	0.50	35,335	0.25	35,335	17,667	17,667	
13	E	Payroll	Eliminate 0.5 FTE ASA IV	85,970	0.50	-	-	85,970	42,985	42,985	Reduced capacity and backup to process payroll changes, will result in delays in contract implementation/retro's and eliminate flexibility to process
			Subtotal of Sixth 1%	85,970	0.50	-	-	85,970	42,985	42,985	
14	E	Department-wide	Reduce department-wide (excl. UB) travel/training by additional 10%	6,529		-	-	6,529	3,265	3,265	Less opportunity for staff development/participation in regional forums
15	E	Purchasing	Reduce Buyer position to 0.8 FTE	37,127	0.20	-	-	37,127	18,564	18,564	Eliminate support of SPP by purchasing agent to provide capacity, assistance in obtaining quotes will revert back to departments
			Subtotal of Seventh 1%	43,656	0.20	-	-	43,656	21,828	21,828	
16	E	Financial Planning	Reduce Professional Services - no GFOA budget award fee	1,000		-	-	1,000	500	-	No GFOA budget award
17	E	Financial Planning	Reduce Budget Analyst to 0.8 FTE	41,456	0.20	-	-	41,456	20,728	-	Reduce FMR to twice per year, reduce detail of sales tax reporting, discontinue GFOA budget award and remove budget sections only required for award
			Subtotal of Eighth 1%	42,456	0.20	-	-	42,456	21,228	-	
Total of 5-8% of Adjustment Basis				242,751	1.40	35,335	0.25	207,417	103,708	82,480	
Total of All Adjustments				492,427	2.60	285,011	1.45	207,417	103,708	82,480	

**City of Kirkland
2009-2010 Budget
8% Adjustment List**

Parks and Community Services Department
General Fund Fund

\$ 14,445,884 Adjustment Basis
\$ 1,155,671 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
1	R	Community Services	Increase in Recreation Program Fees	164,530		164,530		-	-	-	Increase \$1 per instruction hour across the board
			Subtotal of First 1%	164,530	-	164,530		-	-	-	
2	R	Business Services	Increase fees for Moorage	24,000		24,000		-	-	-	Increase fees
3	R	Business Services	Contract out second tour dock	24,000		24,000		-	-	-	This would be the Southside of the Marina dock, and contingent upon Ferry
4	R	Business Services	Increase Advertising Revenue	6,600		6,600		-	-	-	Promote advertising at kiosks/Marina Park
5	R	Business Services	Increase Concessions Revenue	6,000		6,000		-	-	-	Offer additional concessions in the Parks
6	F	Community Services	Outsource Destination Kirkland	40,000		40,000		-	-	-	Kirkland Reporter would take over this publication
7	E	Park Maintenance	Discontinue offering Mutt mitts at Parks	19,000		-		19,000	9,500	9,500	Citizens would need to bring bags from home or will pursue sponsor
8	E	Park Maintenance	Significantly reduce tree/shrub/flower program	20,000		20,000		-	-	-	No proactive planting, no annuals
			Subtotal of Second 1%	139,600	-	120,600		19,000	9,500	9,500	
9	E	Parks Maintenance	Discontinue watering lawns in 18 neighborhood parks	79,346		79,346		-	-	-	Grass would become dormant for the summer months
10	E	Parks Maintenance	Discontinue watering lawns in 5 community parks	83,136		83,136		-	-	-	Grass would become dormant for the summer months
			Subtotal of Third 1%	162,482	-	162,482		-	-	-	
11	E	Community Services	Highland Center Specialized Recreation	6,000		6,000		-	-	-	Reduce contract by 30% based on actual experience, limits specialized recreation opportunities for citizens.
12	E	Community Services	Reduce Lifeguards at beaches	35,516		35,516		-	-	-	Beaches would be guarded from 1-7pm, instead of 11-7
13	F	Community Services	Outsource Youth Outreach Program (Part 1, see also #23)	14,977		14,977		-	-	-	Contract this service out to a Youth Services Agency
14	E	Community Services	Reduce amount of Summer Concerts	9,825		9,825		-	-	-	Eliminate one concert night per week, or find additional sponsors
15	E	Community Services	Reduce contribution to Regional Human Services	5,000		5,000		-	-	-	Cut membership dues to EHSF and AEA
16	E	Park s Maintenance	Reduce Cemetery seasonal hours 50% (500 hrs.)	19,433		19,433		-	-	-	Cut down on trimming, edging, cleaning and general care
17	E	Community Services	Combine Fall/Winter Recreation Brochure	39,800		39,800		-	-	-	Will impact marketing ability, may impact enrollments, revenue.
			Subtotal of Fourth 1%	130,551	-	130,551		-	-	-	
			Total of 1-4% of Adjustments Basis	597,163	-	578,163	-	19,000	9,500	9,500	
18	E	Parks Maintenance	Change Garb. Structure / trip reduction (2) / day. (900 hrs)	32,783		-		32,783	16,392	-	Restrict garbage and recycle to 1 per waterfront park. Garbage could overflow, restroom supplies be empty sometimes.
19	E	Parks Maintenance	Reduce landscape services by 25% (1,325 seasonal hrs)	48,616		48,616		-	-	-	Cut down on weeding, pruning, raking, mowing
20	E	Parks Maintenance	Reduce night operations 50% (1,900 seasonal hours)	45,201		-		45,201	22,601	22,601	Garbage, restrooms, ball field/athletic, and event services all significantly
			Subtotal of Fifth 1%	126,600	-	48,616		77,984	38,992	22,601	
21	E	Parks Maintenance	Reduce support seasonal hours 50% (900 hrs)	32,164		32,164		-	-	-	Painting, staining, light carpentry, and other preventative maintenance.
22	E	Parks Maintenance	Reduce seasonal athletic field staff 30% (800 hrs)	25,251		25,251		-	-	-	Field prep limited to paying customers
23	E	Community Services	Eliminate Youth Outreach Program (Part 2)	18,000		18,000		-	-	-	Possible increase of youth crime and loitering during summer months.
24	E	Community Services	Reduce Youth Mini grants	3,000		3,000		-	-	-	Reduce funding for youth council to grant funds for community projects by 15%
			Subtotal of Sixth 1%	78,415	-	78,415		-	-	-	
25	E	Community Services	Eliminate Lifeguards at beaches	105,314		-		105,314	52,657	-	This would decrease safety levels at swimming beaches.
26	E	Community Services	Reduce KTUB funding	60,000		-		60,000	30,000	30,000	This would have an impact on various programs the KTUB runs.
			Subtotal of Seventh 1%	165,314	-	-		165,314	82,657	30,000	

**City of Kirkland
2009-2010 Budget
8% Adjustment List**

Parks and Community Services	Department
General Fund	Fund

\$	14,445,884	Adjustment Basis
\$	1,155,671	= 8% of Adjustment Basis

Code Legend:
 E - Expenditure/Service Level Reductions
 R - Revenue Enhancements
 F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING Dollar Amount	2010 Dollar Amount	RECOMMENDED Dollar Amount	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction				
27	E	Community Services	Reduce recreation services -Proposed to reduce recreation services by 1.0 FTE, adopted reduces by .5 FTE.	177,106	1.00	88,553	0.50	88,553	44,277	-	This would eliminate summer concerts, movies in the park, drop in programs, Shakespeare in the park, free community wide programs (Egg hunt, polar plunge, etc), hiring and supervision of lifeguards during the summer, etc.. If Lifeguards are not eliminated and this option is, then we would need to add back \$60,000 to hire, train, supervise, and manage lifeguards for the summer.
			Subtotal of Eighth 1%	177,106	1.00	88,553	0.50	88,553	44,277	-	
Total of 5-8% of Adjustments Basis				547,435	1.00	215,584	0.50	331,851	165,926	52,601	
Total of All Adjustments				1,144,598	1.00	793,747	0.50	350,851	175,426	62,101	

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Police	Department
General Fund	Fund

\$ 31,395,371 Adjustment Basis
\$ 2,511,630 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE				
1	E	Administration	Office Furniture Replacement Budget	10,000		10,000		-	-	-	Continued use of outdated furnishings; may create ergonomic issues
2	E	Administration	Management Training	10,000		10,000		-	-	-	Reduction in management training for management and supervisory staff
3	E	Administration	Grant Consultant	20,000		20,000		-	-	-	Reduces ability to research, obtain and manage grant funding for services and equipment
4	E	Training	Travel & Subsistence	25,000		25,000		-	-	-	Reduction in training which could increase liability exposure
5	E	Training	Training Registration Fees	30,000		30,000		-	-	-	Reduction in training which could increase liability exposure
6	E	Investigations	Photo Processing Fees	4,000		4,000		-	-	-	Potential budget shortfall for reproduction of photos for prosecuting and/or defense attorneys
7	E	Investigations	Video Enhancement Equipment	5,500		5,500		-	-	-	Continued use of outdated or inadequate equipment
8	E	Investigations	Infrared Camera Technology	13,080		13,080		-	-	-	Continued use of outdated or inadequate equipment
9	E	Investigations	Upgrade Camera Equipment	4,500		4,500		-	-	-	Continued use of outdated or inadequate equipment
10	F	Investigations	Background Investigation Fees	25,000		25,000		-	-	-	Reassignment to Detective which will reduce case follow up abilities. Victims of felony crimes will be directly impacted due to lack of time to assist them with additional background assignments given to Detectives.
11	E	Investigations	Narcotics Investigations Funds	5,000		5,000		-	-	-	Reduction of information on narcotics activity from informants
12	E	Investigations	Detectives Special Investigations Funds	4,000		4,000		-	-	-	Reduction of information on criminal activity from informants
13	E	Patrol	Uniforms	25,000		25,000		-	-	-	Postpone replacement of worn-out uniforms
14	E	Patrol	Less Lethal Equipment	6,650		6,650		-	-	-	Continued use of outdated or inadequate equipment
15	E	Patrol	Weapons Replacement	12,000		12,000		-	-	-	Continued use of outdated or inadequate equipment
16	E	Patrol	Replacement Tasers	7,100		7,100		-	-	-	Continued use of outdated or inadequate equipment
17	E	K9	Equipment for Alternate K9 Vehicle	7,800		7,800		-	-	-	No K9 officer on duty when primary vehicle down for service
18	E	SRT/CNT	Operating Supplies for SRT	2,000		2,000		-	-	-	Potential budget shortfall if replacement supplies are needed due to usage on callouts
19	E	SRT/CNT	Operating Supplies for CNT	2,000		2,000		-	-	-	Potential budget shortfall if replacement supplies are needed due to usage on callouts
20	E	SRT/CNT	Active Shooter Response Equipment	3,500		3,500		-	-	-	Potential for delay to response to a school shooting or other incident where an active shooter is involved
21	E	SRT/CNT	Command Console for CNT	10,000		10,000		-	-	-	Continued use of outdated or inadequate equipment
22	E	ProAct	Uniforms	2,000		2,000		-	-	-	Postpone replacement of worn-out uniforms
23	E	Traffic	Uniforms	5,000		5,000		-	-	-	Postpone replacement of worn-out uniforms
24	E	Parking Enforcement	Overtime	5,000		5,000		-	-	-	Potential for reduction in coverage for vacation and other leave
25	E	Parking Enforcement	Printing Fees	3,000		3,000		-	-	-	Potential budget shortfall should supply of parking tickets run low
26	E	Corrections	Inmate Medical Expenses	10,000		-		10,000	5,000	-	Reduced ability to provide necessary medical care for inmates in Kirkland Jail necessitating the transfer of some to King County Jail
27	E	Communications	Uniforms	8,000		8,000		-	-	-	Postpone replacement of worn-out uniforms
28	E	Crime Prevention	Overtime	10,000		-		10,000	5,000	5,000	No attendance at community/neighborhood meetings
29	E	Crime Prevention	Uniforms	8,000		8,000		-	-	-	Postpone replacement of worn-out uniforms
			Subtotal of First 1%	283,130	-	263,130		20,000	10,000	5,000	
30	E	Crime Prevention	Elimination of School Resource Officer position	82,180	1.00	-		82,180	41,090	41,090	Calls for service at high schools redirected to Patrol, reducing response times by Patrol to other calls for service. Reduction of services to parents & children (e.g., counseling, education of students, training of school staff, etc.) *Reduction is net of revenue
31	E	Parking Enforcement	Elimination of one Parking Enforcement Officer Position*	166,260	1.00	-		166,260	83,130	83,130	Reduced coverage on parking enforcement due to scheduling. "Free" parking days because of lack of coverage. "Park Smart" program would be stopped or have to be absorbed by Business Licensing.
			Subtotal of Second 1%	248,440	2.00	-		248,440	124,220	124,220	
32	E	Administration	Elimination of Training Officer Position	175,138	1.00	-		175,138	87,569	-	Reduced training for employees which could increase liability exposure
35	E	ProAct	Elimination of .5 ProAct Police Support Associate	83,152	0.50	-		83,152	41,576	41,576	Reduction in ability of ProAct Unit to investigate crimes due to more time spent in office on-line developing investigative leads
			Subtotal of Third 1%	258,290	1.50	-		258,290	129,145	41,576	

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Police	Department
General Fund	Fund

\$ 31,395,371 Adjustment Basis
\$ 2,511,630 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
37	E	ProAct	Elimination/reduction of the ProAct Police Support Associate	91,999	0.50	-		91,999	46,000	46,000	The first half of this position, which provides direct support to the unit, was included in our 1% incremental reductions. This portion of the FTE's responsibilities include state mandated validation of reported stolen property and other records functions. Those functions would be transferred to the Records Unit and would result in a decreased level of service to citizens who come to the front window for assistance.
34	E	Traffic	Elimination of one Traffic Officer Position	205,736	1.00	-	-	205,736	102,868	102,868	Reduction of school zone enforcement, neighborhood traffic problems, seat belt enforcement, DUI enforcement and other traffic enforcement activities by at least 1/3 the current productivity of the Traffic Division. Patrol would be tasked with these enforcement duties and may not be able to make up the difference due to current calls for service. At least 1/3 of collisions normally handled by Traffic Unit will also be redirected to Patrol. All these items will reduce response time by Patrol to other calls for service or the lack of any response at all, depending on priorities. Contributions and participation in Special Event planning by the Traffic Sergeant would be discontinued.
Subtotal of Fourth 1%				297,735	1.50	-	-	297,735	148,868	148,868	
Total of 1-4% of Adjustment Basis				1,087,595	5.00	263,130	-	824,465	412,233	319,664	
36	E	ProAct	Elimination of the ProAct Unit	1,165,790	4.00	-		1,165,790	582,895	-	Reduction will result in fewer targeted investigations, fewer recovered stolen vehicles, less recovered stolen property, increased criminal activity with fewer criminals apprehended, increased downtown concerns with Peter Kirk Park and juveniles, slower response times by Patrol to other calls for service because of increased activity and concerns.
33	E	Support	Elimination of Domestic Violence Advocate Position	101,222	0.50	-		101,222	50,611	50,611	No victim assistance/crisis intervention/referral services to victims of domestic violence. Volunteer DART may be discontinued.
34	E	Support	Elimination of Domestic Violence Advocate Position	101,222	0.50	-		101,222	50,611	50,611	No victim assistance/crisis intervention/referral services to victims of domestic violence. Volunteer DART may be discontinued.
38	E	Support	Reduction of the Crime Analysis FTE	100,881	0.50	-		100,881	50,441	50,441	A portion of this position's responsibilities are directly tied to this unit in the research and provision of crime statistics and mapping geographical locations where high crime activity occurs in the City of Kirkland. The elimination of the ProAct Unit would result in a partial reduction of this position. A portion of this position must be retained to perform state and federal mandated reporting of crime.
Subtotal of Additional 4%				1,469,114	5.50	-		1,469,114	734,557	151,662	
Total of All Adjustments				2,556,709	10.50	263,130	-	2,293,579	1,146,790	471,326	

*Increasing fines for overtime parking is under review as an alternative to the FTE reduction.

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Fire Admin/Preven./Suppression/Trng. Department
General Fund Fund

\$ 29,555,516 Adjustment Basis
\$ 2,364,441 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED*		ADOPTED		REMAINING**	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
1	E	Administration	Organizational Development/ Safety Research & Development	21,120		15,714		-	-	-	decreased organizational development and no money for research of safety equip.
2	E	Fire Suppression	Leadership Training Officer Conf. Program and Officer Development Academy	20,000		14,880		-	-	-	Deletes a training component of our Succession Plan training
3	E	Fire Suppression	Command Chief Officer Conferences	6,668		4,960		-	-	-	Decreased organizational development & contact
4	E	Fire Suppression	Eliminate the Reserve Firefighter Compensation	120,000				89,280	44,640	44,640	Impact would be determined by volunteer participation.
5	E	Fire Suppression***	Reduce 4th quarter minimum staffing from 18 on-duty Firefighters to 17 on-duty Firefighters.	113,320		-		84,310	42,155	-	Overtime reductions, possible impact of reducing Aid Car 27 from a dedicated unit to cross staff with Engine 27. Note: Reduction originally selected for 2009-10, but was restored with EMS Levy.
			Subtotal of First 1%	281,108	-	35,554		173,590	86,795	44,640	
6	E	Fire Suppression***	Reduce second quarter minimum staffing from 18 on-duty Firefighters to 17 on-duty	257,803		-		191,806	95,903	95,903	Overtime reductions, possible impact of reducing Aid Car 27 from a dedicated unit to cross staff with Engine 27.
7	E	Administration	Microfiche, printing, office furniture	10,400		7,738		-	-	-	savings from efficiencies, not being able to use printing as a means of communicating to the public.
			Subtotal of Second 1%	268,203	-	7,738		191,806	95,903	95,903	
8	E	Fire Suppression***	Reduce third quarter minimum staffing from 18 on-duty Firefighters to 17 on-duty Firefighters.	260,636		-		193,913	96,957	96,957	Overtime reductions, possible impact of reducing Aid Car 27 from a dedicated unit to cross staff with Engine 27.
9	E	Administration	Hourly - On Call	12,748		9,484		-	-	-	Reduction in Admin support
9	E		Overtime	7,252		5,396		-	-	-	Reduction in Reports for management
10	E	Administration	Training	1,514		1,126		-	-	-	Reduction in staff training
10	E		Travel	3,660		2,724		-	-	-	Reduction in staff training
10	E		Uniforms	3,500		3,500		-	-	-	
11	E	Fire Sup/Trng	Vehicle Extrication Academy	6,320		4,702		-	-	-	Send two personnel to vehicle extrication (jaws of life) instead of 4 (2009 and 2010)
			Subtotal of Third 1%	295,630	-	26,932		193,913	96,957	96,957	
12	E	Fire Suppression***	Reduce First quarter minimum staffing from 18 on-duty Firefighters to 17 on-duty Firefighters.	84,990		-		63,232	31,616	-	Overtime reductions, possible impact of reducing Aid Car 27 from a dedicated unit to cross staff with Engine 27. Note: Reduction originally selected for 2009-10, but was restored with EMS Levy.
13	E	Fire Suppression***	Reduce second quarter minimum staffing from 17 on-duty Firefighters to 16 on-duty	257,803		-		191,806	95,903	-	Overtime reductions, possible impact of reducing Aid Car 27 from a dedicated unit to cross staff with Engine 27.
			Subtotal of Fourth 1%	342,793	-	-		255,038	127,519	-	
			Total of 1-4% of Adjustment Basis	1,187,734	-	70,224		814,347	407,174	237,500	
14	E	Fire Suppression***	Reduce third quarter minimum staffing from 17 on-duty Firefighters to 16 on-duty Firefighters.	260,636		-		193,913	96,957	-	Overtime reductions, impact of reducing Aid Car 27 from a dedicated unit to cross staff with Engine 27.
			Subtotal of Fifth 1%	260,636	-	-		193,913	96,957	-	
15	E	Fire Suppression***	Reduce fourth quarter minimum staffing from 17 on-duty Firefighters to 16 on-duty	56,660		-		42,155	21,078	-	Overtime reductions, impact of reducing Aid Car 27 from a dedicated unit to cross staff with Engine 27.
			Subtotal of Sixth 1%	56,660	-	-		42,155	21,078	-	
16	E	Fire Suppression***	Reduce first quarter minimum staffing from 17 on-duty Firefighters to 16 on-duty Firefighters.	42,495		-		31,616	15,808	-	Overtime reductions, impact of reducing Aid Car 27 from a dedicated unit to cross staff with Engine 27.
			Subtotal of Seventh 1%	42,495	-	-		31,616	15,808	-	
17	E	Suppression	Lay off four (4) Firefighters; 2009 =407,902; 2010 =426,477	834,379	4.00	-		620,778	310,389	-	reduce daily staffing from 18 to 17. This would eliminate Aid Car 27 as a dedicated Aid Car at station #27, one firefighter per shift.
			Subtotal of Eighth 1%	834,379	4.00	-		620,778	310,389	-	
			Total of 5-8% of Adjustment Basis	1,194,170	4.00	-		888,462	444,231	-	
			Total of All Adjustments	2,381,904	4.00	70,224		1,702,809	851,405	237,500	

* Proposed reductions do not take into account loss in revenue. Adopted amounts are net of the loss in revenue.

** Remaining amounts are net of the Fire District 41 revenue.

*** Minimum staffing reductions are under review.

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Building Division	Department
General Fund	Fund

\$ 4,481,300 Adjustment Basis
\$ 358,504 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
18	E	Building	Overtime	40,000		40,000		-	-	-	Processing times will increase during vacation
18	E	Building	Operating Supplies	3,000		3,000		-	-	-	
18	E		Computer Hardware	2,000		2,000		-	-	-	
			Subtotal of First 1%	45,000	-	45,000		-	-	-	
19	E	Building	Hourly wages	35,004		35,004		-	-	-	Processing times will increase during vacation and sick
19	E		Training	7,500		7,500		-	-	-	
			Subtotal of Second 1%	42,504	-	42,504		-	-	-	
20	E	Building	Professional Consultant	43,500		43,500		-	-	-	Structural and electrical review
			Subtotal of Third 1%	43,500	-	43,500		-	-	-	
21	E	Building	1 FTE Effective 1-1-10 (excludes benefits)	43,500	1.00	-		43,500	21,750	21,750	Office Technician. Will affect customer service at front counter
			Subtotal of Fourth 1%	43,500	1.00	-		43,500	21,750	21,750	
Total of 1-4% of Adjustment Basis				174,504	1.00	131,004		43,500	21,750	21,750	
22	E	Building	Plans Examiner 1 (includes benefits)	142,000	1.00	-		142,000	71,000	71,000	May affect front counter assistance
22	E		Office Supplies	3,000		-		3,000	1,500	1,500	
22	E		Travel	2,400		-		2,400	1,200	1,200	
			Subtotal of Fifth 1%	147,400	1.00	-		147,400	73,700	73,700	
Total of 5-8% of Adjustment Basis				147,400	1.00	-		147,400	73,700	73,700	
Total of All Adjustments				321,904	2.00	131,004		190,900	95,450	95,450	

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Non-Departmental	Department
General Fund	Fund

\$	3,969,716	Adjustment Basis
\$	39,697	= 8% of Adjustment Basis

Code Legend:
 E - Expenditure/Service Level Reductions
 R - Revenue Enhancements
 F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
1	E	Non-departmental	Professional Services	40,000		40,000		-	-	-	Eliminate Professional Services - less flexibility to respond to unanticipated projects/needs
			Subtotal of First 1%	40,000	-	40,000		-	-	-	
2	E	Non-departmental	Youth in Government Day Supplies	3,000		3,000		-	-	-	Eliminate Supplies for Youth in Government Day
3	E	Non-departmental	Management Retreat -Proposed to reduce management retreat 100% for \$9,250, adopted budget reduced management retreat by \$7,250	9,250		7,250		2,000	1,000	1,000	Eliminate Management Retreat <i>Recommendation: do locally leave \$2,000</i>
4	E	Non-departmental	Office Furniture and Equipment	12,500		12,500		-	-	-	Reduce by 50% (from \$12,500 per year to \$6,250 per year)
5	E	Non-departmental	Operating Supplies	6,270		6,270		-	-	-	Reduce by 10% (from \$31,350 per year to \$28,215 per year)
6	E	Non-departmental	Small Tools and Minor Equipment	1,500		1,500		-	-	-	Reduce by 50% (from \$1,500 per year to \$750 per year)
			Subtotal of Second 1%	32,520	-	30,520		2,000	1,000	1,000	
			<i>(Majority of the other expenditures are fixed: debt service, retiree medical, intergovernmental professional services, and interfund transfers)</i>								
Total of All Adjustments				72,520	-	70,520	-	2,000	1,000	1,000	

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Public Works Streets Department
Street (117) Fund

\$ 8,477,775 Adjustment Basis
\$ 678,222 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction				
1	F	Street Operating Fund	Transfer 1/2 of the Striping program to CIP	125,000		125,000		-	-	-	The same level of service will still be provided to the public.
			Subtotal of First 1%	125,000	-	125,000		-	-	-	
1	F	Street Operating Fund	Transfer 1/2 of the Striping program to CIP	125,000		125,000		-	-	-	The same level of service will still be provided to the public.
			Subtotal of Second 1%	125,000	-	125,000		-	-	-	
2	E		Cut Opportunity Fund	50,000		50,000		-	-	-	This funding has been used in the past in cases where developers are constructing sidewalks or undergrounding utilities along with development the opportunity may arise where we can take advantage and complete a gap in the system. Without these funds, we will have to leave the gaps (primarily
			Subtotal of Third 1%	50,000	-	50,000		-	-	-	
3	E		Cut seasonals by 2,570 hours. Total seasonal budget = \$355,994 for the biennium. \$127,075 or 8,287 hours was cut to fund the one-time grounds	39,412	2570 hours	39,412		-	-	-	Seasonal cut will decrease curb painting done throughout the city. Only high priority areas will get done.
			Subtotal of Fourth 1%	39,412	-	39,412		-	-	-	
Total of 1-4% of Adjustment Basis				339,412	-	339,412		-	-	-	
3	E		Cut additional seasonals from \$189,515 (originally \$355,994), to \$104,715 a cut of 5,530 hours	84,800	5530 hours	84,800	5530 hours	-	-	-	Seasonal cut will result in a 70% reduction to the landscapes and trees in the ROW, Curb painting throughout the city and the maintenance of the path and trail systems. These would be very visible reductions to the Level of Service.
			Subtotal of Fifth 1%	84,800		84,800		-	-	-	
4	E	Street Operating Fund	Base Budget reductions to NTCP, Downtown Parking Management, Maint.. Supervision, General Admin, Snow & Ice, Street Cleaning, Roadway Maintenance, Sidewalk Maintenance, Special Purpose Paths, Roadside Maintenance, Median Maintenance, Street Lighting, Traffic Control and	84,800		84,800		-	-	-	Money will be tight and purchases will have to be scrutinized. Funds will be limited and we may run out of money for projects.
			Subtotal of Sixth 1%	84,800		84,800		-	-	-	
5	E		Cut additional seasonals from \$104,715 to \$19,915 a reduction of 5,530 hours	84,800	5530 hours	-		84,800	42,400	-	Seasonal cut will result in little to no maintenance of the landscapes of city owned facilities, (city hall, 505 market, maint. center and all fire stations), and maintenance of public Right of Ways.
			Subtotal of Seventh 1%	84,800	-	-		84,800	42,400	-	
6	E		Cut all seasonal money! A reduction of 1,299 hours	19,915	1299 hours	-		19,915	9,958	-	All responsibilities of the Grounds crew will have to be prioritized and all tasks will be impacted. Work will be done reactively and very little work will be done on a regular schedule.
7	E		Base Budget Reductions to Neighborhood Traffic Control Program (NTCP), Street Cleaning, Street Lighting, and Traffic Control.	65,148		-		65,148	32,574	32,574	NTCP funding cut in 1/2. CBD funding cut out 1/3. Assume no utility rate increase in 2010. Decrease traffic signal interconnection program.
			Subtotal of Eighth 1%	85,063	-	-		85,063	42,532	32,574	
Total of 5-8% of Adjustment Basis				339,463	-	169,600		169,863	84,932	32,574	
Total of All Adjustments				678,875	-	509,012	-	169,863	84,932	32,574	

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Public Works - Fleet Management Department
Equipment Rental (521) Fund

\$ 3,606,956 Adjustment Basis*
\$ 288,556 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
1	E	Fleet Management	Fuel Conservation Savings = 2.86% of \$1,260,900 Fuel Budget	\$ 36,070	-	36,070		-	-	-	User Dept. Conservation of Fuel and/or Vehicle Reduction
			Subtotal of First 1%	\$ 36,070	-	36,070		-	-	-	
1	E	Fleet Management	Fuel Conservation Savings = 2.86% of \$1,260,900 Fuel Budget	\$ 36,070	-	36,070		-	-	-	User Dept. Conservation of Fuel and/or Vehicle Reduction
			Subtotal of Second 1%	\$ 36,070	-	36,070		-	-	-	
1	E	Fleet Management	Fuel Conservation Savings = 2.86% of \$1,260,900 Fuel Budget	\$ 36,070	-	36,070		-	-	-	User Dept. Conservation of Fuel and/or Vehicle Reduction
			Subtotal of Third 1%	36,070	-	36,070		-	-	-	
1	E	Fleet Management	Fuel Conservation Savings = 2.86% of \$1,260,900 Fuel Budget	36,070	-	36,070		-	-	-	User Dept. Conservation of Fuel and/or Vehicle Reduction
			Subtotal of Fourth 1%	36,070	-	36,070		-	-	-	
Total of 1-4% of Adjustment Basis				144,280	-	144,280		-	-	-	
2	E	Fleet Management	Outside Vendor Vehicle Repairs = 14.71% of Budget Line	36,070	-	36,070		-	-	-	Vehicle Reduction/Delay of Repairs
			Subtotal of Fifth 1%	36,070	-	36,070		-	-	-	
3	E	Fleet Management**	Reduce EPSCA Charges - eliminated 75 of 102 Gen. Gov Radios	36,070	-	-		36,070	18,035	18,035	Gen. Govt. Radios are Park, PW, etc. Not Police & Fire
			Subtotal of Sixth 1%	36,070	-	-		36,070	18,035	18,035	
4	E	Fleet Management	Reduce Vehicle Repair Parts = 13.29% of Budget Line	36,070	-	-		36,070	18,035	18,035	Vehicle Reduction/Delay of Repairs
			Subtotal of Seventh 1%	36,070	-	-		36,070	18,035	18,035	
5	E	Fleet Management	Fuel Conservation Savings = 2.86% of \$1,260,900 Fuel Budget	36,070	-	-		36,070	18,035	18,035	User Dept. Conservation of Fuel and/or Vehicle Reduction
			Subtotal of Eighth 1%	36,070	-	-		36,070	18,035	18,035	
Total of 5-8% of Adjustment Basis				144,280	-	36,070		108,210	54,105	54,105	
Total of All Adjustments				288,560	-	180,350	-	108,210	54,105	54,105	

* Adjustment basis does not include vehicle replacement

** The recommended reduction of general government radios is under review.

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Information Technology Department
IT (522) Fund

\$ 7,191,048 Adjustment Basis
\$ 575,284 = 8% of Adjustment Basis

Code Legend:

E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
1	E		Reduce level of Informix support, stop paying support on unimplemented modules	42,409	-	42,409		-	-	-	Reduces options for the future implementation of modules the City paid for but have not installed. May take slightly longer to resolve IFAS calls related to the database software INFORMIX
2	E		Reduce graphics support by .25 FTE	44,422	0.25	-	-	44,422	22,211	22,211	We will no longer be able to produce any internal graphic support for City events like retirements, volunteer and all-city dinners etc.
Subtotal of First 1%				86,831	0.25	42,409	-	44,422	22,211	22,211	
3	E		Reduce graphics support by additional .50 - Proposed to reduce graphics support to .25, adopted reduces to .4	89,144	0.50	61,158	0.35	27,986	13,993	13,993	This will seriously affect our ability to do work we have traditionally supported. Almost half of our work may have to be paid for or done by departments, or simply re-use the graphic design from previous years. To some extent, this will shift work rather than reduce it.
Subtotal of Second 1%				89,144	0.50	61,158	0.35	27,986	13,993	13,993	
4	E		Reduce a 1.0 Help Desk Position to a .75 Help Desk Position	45,864	0.25	45,864	0.25	-	-	-	Reduce initial response to 5 hours for Help Desk, and generally reduce the number of calls we are able to resolve. This may also reduce our service level capabilities for Northshore, which are contracted (or else they'll receive a higher service level than we do)
Subtotal of Third 1%				45,864	0.25	45,864	0.25	-	-	-	
5	E	GIS	Reduce GIS Analyst by .25 percent to a .5 FTE.	49,680	0.25	49,680	0.25	-	-	-	Reduces a type of staffing we just funded by moving CIP money. This would move 10 map book titles' publication cycle from 1 yr to 2 yrs. It would delay our delay in responses to GIS requests (e.g. custom maps, GIS analysis, mailing
6	E		Reduction in Repairs and Maintenance support	16,000		16,000		-	-	-	Potential budget shortfall if unexpected services are needed or higher costs are
Subtotal of Fourth 1%				65,680	0.25	65,680	0.25	-	-	-	
Total of 1-4% of Adjustment Basis				287,519	1.25	215,111	0.85	72,408	36,204	36,204	
7	E	Network and Operations	Reduce Help Desk an additional .25 percent to a .5 FTE	45,864	0.25	-		45,864	22,932	22,932	Help Desk calls will take longer to get answered
8	E	GIS	Reduce GIS Analyst by .25 per cent to a .5 FTE	49,680	0.25	-		49,680	24,840	24,840	Reduces the position we just funded by moving CIP money. GIS data refresh to Advantage, Hansen, NewWorld delay by 50%; Delay in response to GIS request (e.g. custom maps, GIS analysis, mailing labels, etc.) by 30 - 40%; Core database maintenance cycle doubled.
Subtotal of Fifth 1%				95,544	0.50	-		95,544	47,772	47,772	
9	E	Network and Operations and Applications	Eliminate on-call support for weekends once PD support moves to NORCOM	56,319	-	56,319		-	-	-	Cut dependent on NORCOM taking over all NEW WORLD support effective 7/1/09. Means computers and phones may not get fixed one weekends or evenings and could affect productivity of other staff. Would probably have to be
Subtotal of Sixth 1%				56,319	-	56,319		-	-	-	
10	E	Administration	Reduce CIO by .2 FTE to .8	78,731	0.20	-		78,731	39,366	-	Less oversight of IT department. Will particularly impact the applications group, which does not have a manager but reports directly to the CIO.
Subtotal of Seventh 1%				78,731	0.20	-		78,731	39,366	-	
11	E	Multimedia Services	Reduce Multimedia Services Manager by .2 FTE to .8 FTE	53,017	0.20	-		53,017	26,508	26,508	Reduces oversight over graphics and TV work, and would result in further delays in handling senior citizen discounts for COMCAST, franchises, and
Subtotal of Eighth 1%				53,017	0.20	-		53,017	26,508	26,508	
Total of 5-8% of Adjustment Basis				283,611	0.90	56,319	-	227,292	113,646	74,280	
Total of All Adjustments				571,130	2.15	271,430	0.85	299,700	149,850	110,484	

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Public Works Facilities	Department
Facilities (527)	Fund

\$ 4,616,040 Adjustment Basis*
\$ 369,283 = 8% of Adjustment Basis

Code Legend:
E - Expenditure/Service Level Reductions
R - Revenue Enhancements
F - Funding Reallocation

No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
1	E	Facilities Admin	Other Improvements	50,000		50,000		-	-	-	There have been occasions when projects have run over budget or emergency repairs have been necessary. We are currently determining if there are any projects we can do this year that may be expensive on the front end but would save money in the long run.
Subtotal of First 1%				50,000	-	50,000		-	-	-	
1	E	Facilities Admin	Other Improvements	50,000		50,000		-	-	-	There have been occasions when projects have run over budget or emergency repairs have been necessary. We are currently determining if there are any projects we can do this year that may be expensive on the front end but would save money in the long run.
Subtotal of Second 1%				50,000	-	50,000		-	-	-	
2	E	City Hall	Installed a Direct Digital Control System at City Hall; this controls Heating, Ventilation and Air Conditioning. The last 2 bills have shown a 10% savings over the previous year.	29,352		29,352		-	-	-	Initial cost of installation is high, we are looking at other city facilities to identify cost effective energy conservation measures.
3	E		Maintenance Center Janitorial reduced from daily to 3 days per week. (includes main bldg, bldg B and bldg C)	16,400		-		16,400	8,200	8,200	Bathroom sanitation levels will be reduced by the level of frequency; and internal staff service level reduction.
Subtotal of Third 1%				45,752	-	29,352		16,400	8,200	8,200	
4	E	All Divisions - Janitorial	Cut Window Cleaning from 2X per year to 1X per year \$2755; Cut floor stripping and waxing from 4X per year to 2X per year \$2584.80; Cut Dayporter completely at PKCC & City Hall \$17,832	46,344		46,344		-	-	-	Aesthetic reduction to both the interior and exterior of the building. Decrease in bathroom sanitation level. The internal tech III will be picking up some of this; resulting in an internal staff service level reduction.
Subtotal of Fourth 1%				46,344	-	46,344		-	-	-	

Total of 1-4% of Adjustment Basis				192,096	-	175,696		16,400	8,200	8,200	
*Adjustment Basis does not include Sinking Fund Xfr to CIP of \$1,003,791 or Maintenance Center Debt Xfr of \$343,688											
5	E	All Divisions	Purchase entry mats from Cintas for City Hall and the Court and have janitorial Vacuum	5,780		5,780		-	-	-	Aesthetic reduction. Mats may look dingy and worn.
5	E	Multiple Divisions	Cut watering of turf zones at fire depts., maintenance center and community centers.	5,000		5,000		-	-	-	Consistent with the City's mission to be "green", results in water conservation and reduced emissions from less mowing. Esthetics reduced, grass will go dormant and will not be green. With the reductions in seasonals to both the facilities and street budgets we will not have the manpower to regularly mow.
5	E	Utility savings	Ban Water coolers, Space heaters, fans, microwaves, personal refrigerators.	4,000		4,000		-	-	-	Because appliances use energy even when not operating, banning all personal items that use energy will reduce energy expenditures, this will effect personal comfort and convenience.
5	E		Cut Seasonals -Proposed to reduce all City Facilities seasonal grounds crews, adopted budget reduced seasonals grounds crew in half.	48,113		24,057		24,056	12,028	12,028	Cutting all Grounds Crew seasonals that maintain the city facilities would result in the grounds not being maintained regularly. Aesthetics of city facilities would be greatly reduced.
6	E		At the Municipal Court Facilities cut HVAC Contract and do more work in house. Please note Restroom deodorizing and some HVAC R&M was cut in the base budget in order to absorb increasing costs.	6,150		-		6,150	3,075	3,075	Internal staff will take over the HVAC contract, resulting in an internal staff service level reduction of 16 hours per year. Techs will have less time to do service calls and non emergency repairs and maintenance.
7	E		At all City Rental Properties we will Cut operating supplies in 1/2, and decrease professional services such as landscaping.	13,699		-		13,699	6,850	6,850	Esthetics will be reduced. It is also being assumed that the properties will not be rented as they become vacant.

**City of Kirkland
2009-2010 Budget
8% Adjustments List**

Public Works Facilities Department
Facilities (527) Fund

\$ 4,616,040 Adjustment Basis*
\$ 369,283 = 8% of Adjusted Basis

Code Legend:
E - Expenditure/Service Level Reductions
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No.	Code	Division	Brief Description	PROPOSED		ADOPTED		REMAINING	2010	RECOMMENDED	Brief Explanation of Impact
				Dollar Amount	FTE Reduction if Any	Dollar Amount	FTE Reduction	Dollar Amount	Dollar Amount	Dollar Amount	
8	E		At city hall facilities, includes 505 Market; cut Art Display cleaning, completely cut out wall repairs and painting at City hall and Police Dept., decrease plumbing repair budget and do more work in house, revise contract for the service and maintenance of the UPS system. Please note Restroom deodorizing and some HVAC R&M was cut in the base budget in order to absorb increasing	17,354		-		17,354	8,677	8,677	Internal staff will take over the HVAC contract, resulting in an internal staff service level reduction of 40 hours per year. Techs will take longer to address service calls and non emergency repairs and maintenance. The reduction to window cleaning budget and wall repairs and painting will reduce the appearance of city hall.
9	E		Facilities Admin will cut uniform budget by 56%, and reduce the budgets for the following: office supplies, small tools & equip, travel, R&M of the Energy Management System, staff training. The following will be completely cut from the budget: facilities pager, Internal charges for rental of radios, and repairs and maintenance.	25,932		-		25,932	12,966	12,966	Training opportunities for field staff will be reduced. Staff will only maintain required certifications. We will take longer to replace supplies, tools and equipment causing potential for failure.
10	E		Fire Station Facilities - cuts will be made to the following: operating supplies, carpet cleaning will be reduced from 2X per year to 1X, more HVAC work will be done in house, cut to emergency repair and maintenance fund, and painting. Please note janitorial, and some HVAC R&M was cut in the base budget in order to absorb increasing costs.	31,650		-		31,650	15,825	15,825	Internal staff will take over the HVAC contract, resulting in an internal staff service level reduction of 48 hours per year. Techs will take longer to address service calls and non emergency repairs and maintenance. Lifecycle of appliances will be extended most likely causing failure.
11	E		Maintenance Center - more HVAC repairs and maintenance will be done in house, repair of downspouts will be eliminated and bird netting repairs will be cut in 1/2.	14,140		-		14,140	7,070	7,070	Internal staff will take over the HVAC contract, resulting in an internal staff service level reduction of 8 hours per year. Techs will take longer to address service calls and non emergency repairs and maintenance. Reduction to the maintenance of facility Infrastructure.
12	E		PKCC- Pest Control will be cut in 1/2	1,400		-		1,400	700	700	Internal staff will take over the pest control, resulting in an internal staff service level reduction of 24 hours for City Wide Pest Control.
13	E		NKCC - cut to operating supplies, and cut pest control in 1/2	4,110		-		4,110	2,055	2,055	Internal staff will take over the pest control, resulting in an internal staff service level reduction of 24 hours for City Wide Pest Control.
Total of 5-8% of Adjustment Basis				177,328	-	38,837		138,491	69,246	69,246	
Total of All Adjustments				369,424	-	214,533	-	154,891	77,446	77,446	



CITY OF KIRKLAND

Police Department

123 Fifth Avenue, Kirkland, WA 98033 425.587.3400

www.ci.kirkland.wa.us

MEMORANDUM

To: David Ramsay, City Manager

From: Eric Olsen, Chief of Police

Date: May 20, 2009

Subject: Police 8% Adjustment List

Following is a detailed description of the impacts of the reductions contained in the Police Department 8% adjustment list. The reductions are listed in order of priority.

Reduction Totals:

- FTE's 5.5
- Monetary \$471,327

#1 – Reduction of the Crime Prevention Overtime Budget - \$5,000

The current 2009-10 budget for overtime for the Community Services Unit (CSU) is \$27,288. This unit consists of three FTEs, with the overtime allocation providing funds for programs such as the Citizens' Police Academy and attendance at neighborhood meetings.

Impacts of Reduction: The reduction of this overtime could eliminate attendance at neighborhood meetings and potentially would eliminate the Citizens' Police Academy since the CSU is assigned that event.

#2 – School Resource Officer – 1 FTE - \$41,090

Costs include salaries, benefits, uniforms, overtime, and internal IT, Radio, and Fleet rates. The cost listed above has been reduced by the revenue received (\$75,060 for the 2008-09 school year) from the Lake Washington School District who partially funds this position. The assigned officer splits his time between the two high schools in the city. In addition to developing and conducting classroom presentations designed to educate youth on the criminal justice system, problem solving, and behaviors that encourage safe, healthy life choices, the officer handles all calls for service while at the school. During the 2007-08 school year, the SRO handled 237 calls for service at the two high schools. These calls included drug offenses, theft, assault, trespass, malicious mischief, and weapons offenses. During the summer months, the officer is deployed to supplement the downtown summer patrol emphasis. This position was identified to be reduced on 12/31/2009 at the April 7, 2009 Council meeting. Subsequent to that meeting, the department applied for a Federal COPS stimulus grant to fund this position. The decision on the status of the award of the COPS grants is expected to be announced in late September 2009.

Impacts of Reduction: In addition to the loss of the education the SRO provides to high school students, elimination of this position would shift the calls for service at the high schools to the district patrol officer, ultimately lengthening response times to other calls for service. The number of officers available to provide downtown summer emphasis

patrols would be decreased and fewer officers would be available to address the increased activity in the downtown area during the summer months.

#3 – Parking Enforcement Officer – 1 FTE - \$83,130

Costs include salaries, benefits, uniforms, overtime, and internal IT, Radio, and Fleet rates. The department currently employs two full time Parking Enforcement Officers (PEO). One employee is assigned to promote the City's Park Smart Program and during that time, is not performing enforcement duties. Currently, PEOs work four ten hour days, or a total of 80 hours per week, and provide coverage during a varied time frame Monday through Saturday. The PEO assigned to the Park Smart Program spends a minimum of 20 hours per week performing non-enforcement duties, reducing the total enforcement hours to 60 hours per week or less.

In 2008, Parking Enforcement Officers issued a total of 14,482 parking infractions. PEO's use handheld computers to issue infractions and reports are generated on a monthly and yearly basis from those devices providing a total for each officer. The 2008 year end reports for each officer follows:

	<u>Infractions Issued</u>	<u>Monetary Value of Infractions</u>
Park Smart Officer	4,817	\$123,583
Enforcement Officer	9,665	\$236,960

Impacts of Reduction: Reduction of one PEO would eliminate the Park Smart Program and the remaining employee would focus solely on enforcement. The work schedule of the remaining PEO would be adjusted to maximize enforcement hours. Elimination of one PEO would result in a probable revenue loss of approximately \$123,500 (the amount of revenue generated by the Park Smart Officer) with a total net loss to the General Fund of approximately \$40,000 (in other words, there may be no net savings as a result of this reduction). In 2008, 54% (7,840) of all parking infractions issued were for overtime parking in 30 minute, two and four hour zones. These violations carry a fine of \$20. The City has not raised parking fines since 2002; increasing the fine for overtime parking could potentially offset the reduction in revenue. This option is currently under review as an alternative to the FTE reduction.

#4 – Reduction of the ProAct Support Position - 0.5 FTE - \$41,576

Costs include salaries and benefits only for a partial reduction of this position. This position's responsibilities are split between providing support to the ProAct Unit and performing state mandated validations. This portion of the reduction of this position would eliminate support to the ProAct Unit. The position performs online research relating to suspects the ProAct Unit is actively pursuing. The position also prepares packets for the unit containing a variety of information on criminal activity and identified suspects which frees up the officers' time and allows them to focus solely on targeted investigations, recovery of stolen property, and apprehension of criminals. The officers assigned to the unit record statements of suspects or victims and the position provides transcription services for these statements.

Impacts of Reduction: Elimination of support to the ProAct Officers would require the officers to conduct their own background investigation work, decreasing the amount of time they currently devote to conducting tactical operations. The officers would revert to completing handwritten statements from suspects and victims, which is more time consuming than obtaining taped statements, which would further decrease their available time to conduct field investigations.

#5 – Reduction of the ProAct Support Position – 0.5 FTE - \$46,000

This is the second half of the above position. Costs include remaining salaries, benefits, overtime, uniforms and internal IT rates. This portion of the position performs state mandated validations of reported stolen property, missing persons, and other records functions connected to those validations. These validations must be performed on a continual basis and require online research and victim follow up.

Impacts of Reduction: This function would be transferred to the Records Division. However, this would place a burden on current Records personnel and would result in decreased customer service, both internal and external. It would create a backlog for case entry and public disclosure requests. A reduction in the hours the Police lobby is open to the public (currently Monday-Friday 7 am to 5 pm, for a total of 10 hours per day) would occur to allow Records personnel uninterrupted time to complete this additional workload, impacting citizens who need to come to the Police Department in person for a variety of services. The lobby hours would be reduced by a total of two to four hours per day and would likely affect both the starting and ending hours.

#6 – Traffic Officer – 1 FTE - \$102,868

Costs include salaries, benefits, uniforms, and internal IT and Radio fees. When fully staffed, the Traffic Unit is funded with four FTEs consisting of a Sergeant and three officers. In 2008, the unit was fully staffed for five months and only partially staffed for the remainder of the year (January through May staffing was at two as a result of medical issues, and November through December staffing was at three due to the termination of one officer.) While enforcement is necessary and could be considered a source of revenue for the City, the primary goal of our Traffic Unit is to reduce collisions and improve the safety of our roadways. In 2008, the unit issued 2,065 traffic infractions and worked a total of 494 days, for an average of 4.2 infractions per day. The days worked and number of infractions issued are lower than previous years due to the unit being understaffed for seven months in 2008. In addition to enforcement, personnel assigned to the unit provide education to motorists and pedestrians for the safety and wellbeing of our citizenry. In 2008, the unit, while understaffed, issued 440 traffic warnings to motorists and spent a total of 350 hours in citizen contacts providing education on topics such as pedestrian safety, seatbelt awareness, and other traffic related violations. The unit also provides targeted enforcement as a response to neighborhood traffic complaints as well as responding to and investigating collisions that occur when Traffic personnel are on duty. This position was identified to be reduced on 12/31/2009 at the April 7, 2009 Council meeting. Subsequent to that meeting, the department applied for a Federal COPS stimulus grant to fund this position. The decision on the status of the award of the COPS grants is expected to be announced in late September 2009.

Impacts of Reduction: Reduction of the position will shift approximately 100 additional collision investigations to Patrol personnel (in 2008, a total of 830 collisions were investigated, with Traffic personnel conducting 280 of those investigations), which will ultimately result in lengthened response times to other calls for service by Patrol. Targeted enforcement in response to neighborhood traffic complaints would be reduced as well as public education on traffic safety topics. The Traffic Sergeant, who is not routinely assigned to enforcement duties, would be reassigned to conduct more enforcement and less administrative duties, including assistance with logistics for special events. The department's participation in planning for special events would be limited only to the coordination of providing police officers for the event and no assistance in the actual development of the event, identification of routes, or any other operational component of the event would be provided.

#7 – Reduction of the Family/Youth Advocate Position – 0.5 FTE - \$44,232

Costs include salaries and benefits only for a partial reduction of this position. The Family/Youth Advocate is assigned to the Family Violence Unit. The Advocate provides assistance, crisis intervention, and referral services to victims of domestic violence. The Advocate contacts each victim of domestic violence and remains in continual contact with them from the time of their initial abuse through the final disposition of the case at court. The Advocate assists the victim with obtaining protection orders, developing safety plans, providing alternate housing when

required, and most importantly providing emotional support. The Advocate accompanies the victim to all court hearings. In 2008, 540 domestic violence cases were assigned to the Advocate for review and victim follow up. The Advocate also provides, on a contract basis, Advocacy services to the cities of Medina and Clyde Hill. The revenue from this contract is insignificant (in 2008, approximately \$950). The Advocate also trains and supervises the volunteer Domestic Abuse Response Team (DART). DART members provide coverage three nights per week and respond to the scene (once the suspect is removed) and provide the victim with initial information and support. At the direction of the Advocate, DART members provide follow up contact to victims during the evening hours. In 2008, DART members responded to 38 callouts and provided 250 initial and follow up contacts to victims.

Impacts of Reduction: A partial reduction of this position would limit the number of cases that would be assigned. The level of follow up contacts and services provided to victims would be significantly reduced with many victims receiving no follow up contact. The contract for services with the cities of Medina and Clyde Hill would be terminated. The volunteer DART program members' participation would be decreased or possibly eliminated as the Advocate may not have sufficient time to provide direction and training.

#8 – Reduction of the Family/Youth Advocate Position – 0.5 FTE - \$56,990

This is the second half of the above position. Costs include remaining salaries, benefits, overtime, and internal IT and Fleet rates.

Impacts of Reduction: The elimination of the position would significantly impact the victims of domestic violence and leave them with no support from the City after initial contact with the officer at the scene. Victims would be left on their own to struggle with the effects of their abuse and would have no easy access to referral services, court proceedings, protection orders, and safety plans. Most importantly, they would receive no moral support which is vital to their wellbeing and to successful prosecution. Requests from the victim for information on the status of their case would be redirected to either the Patrol Officer who initiated the case or to the Family Violence Detective, which would create additional workload for those positions. Because of the entire elimination of this position, there would be no one to provide training, direction, and supervision to the volunteer DART members and the team would be eliminated.

#9 – Reduction of the Crime Analyst – 0.5 FTE - \$50,441

Costs include salaries and benefits only for a partial reduction of this position. This position's responsibilities are split between providing tactical analysis, crime mapping, criminal intelligence, and a variety of other analytical and statistical data as it relates to crime in Kirkland and officer deployment. The position also performs mandated federal and state crime reporting functions.

Impacts of Reduction: The portion of the position that would be reduced would significantly impact the department's ability to provide current reliable tactical analysis data and would impede the department's capability to conduct proactive investigations into current crime trends. The preparation of maps, requests for statistics, and other forms of analysis that come from outside the department would not be readily available and many of the requests would be denied or significantly delayed due to the partial reduction of this position. The remaining portion of the position would perform the mandated crime reporting.

**CITY OF KIRKLAND****Fire & Building Department**

123 Fifth Avenue, Kirkland, WA 98033 425.587.3000

www.ci.kirkland.wa.us

MEMORANDUM

To: Dave Ramsay, City Manager

From: J Kevin Nalder, Director Fire and Building Department

Date: May 25, 2009

Subject: 2010 Budget Reduction Memo

In response to the potential City wide eight percent budget reduction for fiscal year 2010, I am proposing the Fire and Building Department offer these measures of reduction in service delivery:

- 1) Minimum fire and medical emergency response daily staffing will be reduced from eighteen to seventeen.
- 2) Eliminate compensation for Reserve personnel.
- 3) Eliminate one Permit Technician.

This strategy was initially proposed by Chief Jeff Blake. After review of the Fire and Building department's current budget, having discussion with Fire and Building management staff and Director of Finance Tracey Dunlap, I agree with this strategy. It is the most effective method to achieve the necessary budget reductions and minimize both the reduction in our ability to provide service to the community and the impact on our employees.

Reducing the daily staffing translates into one response unit capability being eliminated during the time the unit is running short one firefighter while responding to another incident. This occurs 16% percent of the time. To manage this deficiency most effectively the Aid Unit at Station 27, Kirkland's busiest fire station with our only dedicated staffed Aid Unit, will be the primary unit running short. Currently, we are researching how often daily minimum staffing is below 18, and I will be available to review the details at the June 2 study session.

The impact of eliminating compensation for reserve personnel may result in a loss of the part time staffing at Station 24 by the Reserve personnel should they choose not to volunteer their time without pay. Currently, the Reserves respond to provide basic life support proximal to that station until Kirkland firefighters responding from Station 25 arrive on scene. Continued movement with King County Fire District 41 Commissioners toward consolidation of Station 24 and Station 25 will resolve the delayed response issues.

Elimination of one Permit Technician position increases the workload of the remaining Building Division staff resulting in reduced ability to provide expedient customer service and at times causes a higher paid technical expert to utilize their time performing clerical duties. To manage the loss of a staff member we will share the duties laterally and continue to look for efficiencies to help us provide the best customer service possible.

**City of Kirkland
2009-2010 Summary of Dues and Memberships**

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary
<i>General Fund</i>						
City Council	87,470	88,200	175,670	-	166,270	9,400
City Manager's Office	13,345	13,345	26,690	-	6,680	20,010
Municipal Court	1,300	1,300	2,600	1,600	350	650
City Attorney's Office	1,330	1,330	2,659	-	2,589	70
Finance & Administration	2,580	2,580	5,160	-	2,040	3,120
Fire & Building	4,825	4,825	9,650	790	5,860	3,000
Human Resources	1,445	1,445	2,890	-	1,870	1,020
Parks & Community Services	15,409	15,909	31,318	900	16,860	13,558
Planning & Community Development	71,532	79,990	151,522	-	129,682	21,840
Police	3,250	3,250	6,500	-	1,510	4,990
Public Works Engineering	2,050	2,050	4,100	-	2,400	1,700
Subtotal General Fund	204,536	214,224	418,759	3,290	336,111	79,358
<i>Other Operating Funds</i>						
Street Operating	1,377	1,378	2,755	-	1,123	1,632
Tourism	1,220	1,220	2,440	-	-	2,440
Equipment Rental	796	796	1,592	-	992	600
Facilities	604	604	1,208	208	-	1,000
Information Technology	78,850	81,525	160,375	-	154,100	6,275
Water/Sewer Utility	149,301	161,766	311,067	14,440	294,127	2,500
Surface Water Utility	24,796	24,794	49,590	48,400	490	700
Solid Waste Utility	125	125	250	-	-	250
Subtotal Other Operating Funds	257,069	272,208	529,277	63,048	450,832	15,397
TOTAL - ALL DEPARTMENTS	461,605	486,432	948,036	66,338	786,943	94,755

City of Kirkland
2009-2010 Summary of Dues and Memberships

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
City Council							
<i>AWC</i>	33,500	33,500	67,000		67,000		Required as condition of participation AWC Trust Benefits Program
<i>PSRC</i>	23,270	24,000	47,270		47,270		Provides for regional representation on major regional policy initiatives including conduit for distribution of funding sources such as federal transportation grants
<i>NLC</i>	3,700	3,700	7,400			7,400	
<i>Suburban Cities</i>	26,000	26,000	52,000		52,000		Provides for regional representation on major policy initiatives for medium and small cities
<i>Eastside Transportation Partnership</i>	500	500	1,000			1,000	Eastside representation on transportation and joint planning
<i>Kirkland Chamber of Commerce</i>	500	500	1,000			1,000	Supports local business network
Subtotal City Council	87,470	88,200	175,670	-	166,270	9,400	
City Manager's Office							
City Manager's Office			-				
<i>International City Managers Assoc.</i>	5,500	5,500	11,000		6,000	5,000	Dues for City Manager, Assistant City Manager and Intergovernmental Relations Manager; due based on a percentage of salary except for IG Mgr at reduced rate for entry level ; reduced registration fees, access to best practice publications on website.
<i>Washington City Managers Assoc.</i>	500	500	1,000		680	320	Local chapter of ICMA
<i>Enterprise Seattle</i>	6,000	6,000	12,000			12,000	Countywide economic development council. Promotes region and attract new businesses. Kirkland chose one of the lowest levels of membership in order to maintain a seat on the board. Provides networking with major employers and institutions in the region.
<i>Philanthropy Northwest</i>	400	400	800			800	Website and conferences related to grant sources.
<i>International Association for Public Participation</i>	270	270	540			540	Memberships for Assistant City Manager, Neighborhood Outreach Coordinator and Communications Program Manager; reduced registration fees, monthly newsletter, access to website materials; dues \$135 per person
<i>City/County Communications and Marketing</i>	400	400	800			800	Monthly newsletter and on-line peer to peer assistance on issues relating to local government communications.
<i>Neighborhoods USA</i>	275	275	550			550	National Association network of neighborhood professionals. Hold annual conferences.
Subtotal City Manager's Office	13,345	13,345	26,690	-	6,680	20,010	

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Municipal Court							
<i>District and Municipal Court Managers Association</i>	300	300	600		300	300	Provides for representation and training on issues related to judicial administration. Member receives education credit towards the DMCMA Education Curriculum Certificate for training attended. (Essential for Administrator, Discretionary for Supv.)
<i>National Association of Court Managers</i>	150	150	300			300	Provides for training on national issues related to judicial administration.
<i>District and Municipal Court Judicial Association</i>	800	800	1,600	1,600			RCW 3.70.010 There is established in the state an association, to be known as the Washington state district and municipal court judges' association, membership in which shall include all duly elected or appointed and qualified judges of courts of limited jurisdiction, including but not limited to district judges and municipal court judges.
<i>Municipal Corrections Association</i>	50	50	100		50	50	Provides for training and representation on issues related to Misdemeanor Corrections. (Essential for Administrator, Discretionary for Supv.)
Subtotal Municipal Court	1,300	1,300	2,600	1,600	350	650	

City of Kirkland
2009-2010 Summary of Dues and Memberships

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
City Attorney's Office							
Washington State Bar Dues	1,280	1,280	2,559		2,559		Dues for City Attorney and 2 Assistant City Attorneys as a requirement to practice law in the State of Washington.
Washington State Association of Municipal Attorneys (WSAMA)	50	50	100		30	70	Membership is \$30 for first attorney and \$10 for each additional attorney. Membership provides access to low cost training and CLE credits, and coloboration with other area municipal attorneys.
			-				
Subtotal City Attorney's Office	1,330	1,330	2,659	-	2,589	70	

City of Kirkland
2009-2010 Summary of Dues and Memberships

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Finance Department							
Financial Administration/Planning							
Washington Finance Officers Association	250	250	500		200	300	Washington Finance Officers Association Dues - represent cities interest in national and state forum and provide definitive updates on ever changing regulations
Puget Sound Finance Officers Association	100	100	200			200	Puget Sound Finance Officers Association - Local professional organization dues
AOT US&C	160	160	320			320	American Organization of Treasurers -- US and Canada
Washington Municipal Treasurers Assoc	40	40	80			80	Washington Municipal Treasurers Association - Deputy Director dues
Government Finance Officers Association	300	300	600		600		Government Finance Officers Association Dues - represent cities interest in national and state forum and provide definitive updates on ever changing regulations
Subtotal Financial Administration/Planning	850	850	1,700	-	800	900	
Accounting							
Bi-Tech User Group	150	150	300			300	Bitech Financial System Users Group Membership
Washington Finance Officers Association	100	100	200		-	200	Washington Finance Officers Association Dues - represent cities interest in national and state forum and provide definitive updates on ever changing regulations
Subtotal Accounting	250	250	500	-	-	500	
Payroll							
American Payroll Association	190	190	380		380	-	American Payroll Association Dues - represent cities interest in national and state forum and provide definitive updates on ever changing regulations
Payroll Local Chapter	100	100	200			200	
Subtotal Payroll	290	290	580	-	380	200	
Purchasing							
NGIP Membership	450	450	900			900	National Institute of Government Purchasing - Dues for Purchasing Agent and Buyer - Provides access to national database.
Costco Membership	140	140	280		280	-	Costco Annual Membership fee for the City - City Policy - Receive rebate, helps with control/saves money
Subtotal Purchasing	590	590	1,180	-	280	900	

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Records							
International Institute of Municipal Clerks	165	165	330		330	-	Membership dues for City Clerk - Requirement of City Clerk position
Washington Municipal Clerks Assoc	125	125	250		250	-	Membership dues for City Clerk - Requirement of City Clerk position
King County Municipal Clerk Assoc	75	75	150			150	Membership dues for City Clerk
Northwest Archivists	30	30	60			60	Membership dues for City Clerk
Seattle Area Archivists	30	30	60			60	Membership dues for City Clerk
ARMA International - Records	175	175	350		-	350	Membership dues for Records Specialist
Subtotal Records	600	600	1,200	-	580	620	
Total General Fund Finance & Administration	2,580	2,580	5,160	-	2,040	3,120	

City of Kirkland

2009-2010 Summary of Dues and Memberships

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Fire & Building Department							
IAFC - International Fire Chiefs Association	235	235	470		470		Required to stay current with safety and health issues affecting firefighters; management practices, grant opportunities and US fire problem
NFPA - National Fire Protection Association	300	300	600		600		Required to stay current with fire and life safety codes
WFC - Washington Fire Chiefs	1000	1000	2000		2000		State and regional communications of current issues facing the fire service
WSFF -Washington State Firefighters Association	150	150	300			300	Keeps us current with Reserve Firefighter issues
KCFCA - King County Fire Chief's Association	300	300	600		600		Regional cooperation, policy development, fire/EMS studies, and shared resources for response
KCFC - King County Fire Commissioners	125	125	250			250	Keeps staff informed of fire commissioner issues for interaction with fire district commissioners
IAAP - International Association of Administrative Personnel	88	88	176			176	Keeps staff informed of current administrative practices and training opportunities
WSEMA - Washington State Emergency Management Association	75	75	150			150	Connects Kirkland with other state emergency management agencies for cooperative planning, training, grants, and response to disasters
IAEM - International Association of Emergency Managers	170	170	340			340	Connects Kirkland with national response plans, homeland security, and grants opportunities
Attorney and Notary Supply of Washington	25	25	50		50		Required to maintain staff with notary capabilities
WABO - Washington Association of Building Officials	75	75	150		150		Required to be a voting member. Provides networking, influence in State codes and discounted training.
IAEI - International Association of Electrical Inspectors	360	360	720			720	Individual membership for 4 employess. Provides training, networking and code books.
ICC - International Code Council - City Membership	100	100	200		200		Provides discounted training and participatrin in the national code making process.
ICC NW Chapter - Individual Memberships	90	90	180			180	Individual Chapter membership for 7 employees. Provides training and networking.
ICC Certification Renewals	695	695	1390		1390		Renewal of professional certifications for building staff. Required as a condition of employment.
WSAPT -WA State Association of Permit Technicians	210	210	420			420	Individual membership for 6 employees. Provides training and networking.
Labor and Industries Electrical Licenses	395	395	790	790			Cost of renewing State electrical licenses for 5 employees.
King County Training Officers	100	100	200			200	Regional development & delivery of classes; to stay current on state & national training developments and practices.
Northwest Regional Wellness Coordinators (training division)	132	132	264			264	Host a website to share policies & programs for Fitness & Injury prevention programs. New this year.
NFPA - National Fire Protection Association	200	200	400		400		Required to stay current with fire and life safety codes
Subtotal Fire & Building Department	4825	4825	9650	790	5860	3000	

**City of Kirkland
2009-2010 Summary of Dues and Memberships**

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionar	Notes
Human Resources							
Public Risk Management Association (PRIMA)	415	415	830		830		PRIMA provides valuable resources for safety/risk standards and compliance with state and federal laws. Membership benefits include Public Risk subscription, discounts on training and materials. There are two chapters of this Association, one at the national level and one at the state level. The city's Safety/Risk Analyst served as PRIMA president for 07 & 08 waiving the annual conference fees for the past two years.
International Public Management Association- HR (IPMA)	150	150	300		300		Provides professional development and training opportunities for Human Resources. Legal updates on changes in compensation law, FLSA and FMLA standards and other workplace regulations.
National Safety Council (NSC)	510	510	1,020			1,020	National membership providing professional development and information sharing to workplace safety. Membership benefits include Safety & Health publications, Safety Posters, monthly newsletters, Webinars (OSHA recordable vs. reportable) top safety violations. Discounts on training and materials. The City of Kirkland has been a member of the National Safety Council since 1990.
Society for Human Resources Management (SHRM)	160	160	320		320		Provides professional Human Resources wherewithal and was utilized to reduce/eliminate multiple other subscriptions and memberships affiliated with HR certification programs for Director and Analysts. Discounted training and materials provided with membership.
Washington Public Employers Labor Relations Association (WAPERLA)	210	210	420		420		WAPERLA is an affiliate of the National Public Employee Labor Relations Association (NPERLA) providing labor relations training. Annual membership dues include agency membership and one individual membership in NPERLA. This is an essential membership endorsed by AWC providing current updates and training for labor relations. Labor relations are an essential function of the Human Resource department.
			-				
Subtotal Human Resources	1,445	1,445	2,890	-	1,870	1,020	

2,890

City of Kirkland

2009-2010 Summary of Dues and Memberships

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Parks and Community Services							
<i>Parks Administration</i>							
Nat'l Recreation & Park Assn (NRPA)	1,400	1,400	2,800		1,060	1,740	eligibility for grant programs sponsored by NRPA. Membership covers Park Board, Dept Director & management team. Membership also provides reduced cost for continuing education training (CEU) to maintain Directors' professional certification (CPRP).
WA Recreation & Park Assn (WRPA)	650	650	1,300		1,300		Professional development, networking & industry information (ie, legislative action & grant availability) for Park Board, Dept Director & management team. Membership provides training opportunity for the retention of professional certification (CPRP).
Subtotal Admin	2,050	2,050	4,100	-	2,360	1,740	
<i>Parks Planning and Development</i>							
Am Soc of Landscape Architects	300	300	600			600	Professional development & networking
WA Soc of Landscape Architects	100	100	200			200	Professional development & networking
Society for Wetland Scientists	100	100	200			200	Professional development & networking
Society for Ecological Restoration	100	100	200			200	Professional development & networking
Subtotal Planning & Development	600	600	1,200	-	-	1,200	
<i>Parks Operations and Maint.</i>							
NRPA	100	100	200			200	Professional development & networking
WRPA	100	100	200			200	Professional development & networking
Kirkland Weddings	50	50	100			100	Professional networking with Kirkland-based businesses supporting the wedding industry. Also provides significant advertising opportunity, which would result in revenue loss if not continued.
Sports Turf Managers Association	100	100	200			200	Membership provides access to subsidized training on sports turf maintenance
Int'l Society of Arboriculture	150	150	300			300	Membership provides information & subsidized training. Also provides Arborist certification.
Subtotal Operations & Maintenance	500	500	1,000	-	-	1,000	
<i>Human Services</i>							
Eastside Human Services Forum	7,000	7,000	14,000		14,000		Represents city's interest in regional human service policy matters. Part of an interlocal commitment to leverage Eastside interests at the County, State, and Federal level. Mayor serves as Chair of the Board.
Alliance of Eastside Agencies	3,000	3,000	6,000			6,000	Regional commitment to support human services education, advocacy, and leverage for County/State
Subtotal Human Services	10,000	10,000	20,000	-	14,000	6,000	

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Youth & Family Services							
WRPA	220	220	440			440	Professional development, networking & industry information (ie, legislative action & grant availability).
Business Services							
Juanita Market Dues	275	275	550			550	Membership to regional Farmers Market Association. Provides significant advertising opportunity, which would result in revenue loss if not continued.
Special Events Subscriptions	125	125	250			250	Professional networking with Washington businesses supporting the special events industry. Also provides significant advertising opportunity, which would result in revenue loss if not continued.
Marina Pay Stations		500	500		500		Subscription to software used to access moorage pay station system. Removing subscription would result in loss of operation of moorage pay stations, and cause the need to hire additional staff to collect, count and deposit moorage payments thereby reducing net revenue.
NRPA	100	100	200			200	Professional development, networking & industry information (ie, legislative action & grant availability).
Subtotal Business Services	720	1,220	1,940	-	500	1,440	
Peter Kirk Community Center							
Int'l Council on Healthy Aging	209	209	418			418	Professional development and networking
WA State Association of Senior Ctrs.	90	90	180			180	Professional development and networking
Subtotal Peter Kirk Community Ctr	299	299	598	-	-	598	
Recreation Services							
WRPA (supvrs)	150	150	300			300	Professional development, networking & industry information (ie, legislative action & grant availability).
WRPA (rec coordinator)	130	130	260			260	Professional development, networking & industry information (ie, legislative action & grant availability).
Int'l Assn of Admin Professionals	160	160	320			320	Professional development and networking
Subtotal Recreation Services	440	440	880	-	-	880	
North Kirkland Community Center							
WRPA	200	200	400			400	Professional development, networking & industry information (ie, legislative action & grant availability).
NRPA	150	150	300			300	Professional development, networking & industry information (ie, legislative action & grant availability).
ASCAP (music licensing)	150	150	300	300			Needed for compliance with copyright laws. Cannot provide certain revenue-generating fitness
BMI (music licensing)	300	300	600	600			Needed for compliance with copyright laws. Cannot provide certain revenue-generating fitness
Subtotal N. Kirkland Community Ctr	800	800	1,600	900	-	700	
TOTAL PARKS & COMMUNITY SVCS	15,409	15,909	31,318	900	16,860	13,558	

**City of Kirkland
2009-2010 Summary of Dues and Memberships**

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Planning and Community Development							
American Planning Association	6,300	6,490	12,790		525	12,265	American Planning Association/AICP Certification
International Assoc of Admin Professionals	275	275	550			550	International Association of Administrative Professionals
American Association of Code Enforcement	75	75	150		75	75	American Association of Code Enforcement memberships for staff development and training.
WPCDA	150	150	300		300		Washington Cities Planning Director Association for Planning Director
Code Enforcement Officers Assoc.	200	200	400			400	Washington Association of Code Enforcment officers membership
ULI Membership	225	225	450			450	Urban Land Institute Membership
American Planning Association	1,050	1,050	2,100			2,100	Dues and memberships for Houghton Community Council and Planning Commission.
Cascade Cities Agenda Membership		5,000	5,000			5,000	
US Green Building Council Membership	500	500	1,000			1,000	USGBC membership is paid through Green Building account, professional services (shared with PW and F&B)
ARCH Dues	62,757	66,025	128,782		128,782		ARCH dues are budgeted in area 3 intergovernmental
Subtotal Planning & Community Development	71,532	79,990	151,522	-	129,682	21,840	

City of Kirkland
2009-2010 Summary of Dues and Memberships

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Police							
Northwest Police Accreditation Coalition	100	100	200		200		Department membership; forum to present KPD interests & input into State accreditation standards, issues, etc.; provides resources for maintaining accreditation
American Jail Association	50	50	100			100	Dues for Corrections Lieutenant; forum to present COK input on regional jail issues
International Assn of Chiefs of Police	120	120	240		240		Dues for Captain Hamilton; one department membership required to be maintained to allow continued on-line access to information provided by IACP
WA Assn of Sheriffs and Police Chiefs	365	365	730		730		Department & Chief Olsen membership; represent KPD interests on statewide law enforcement matters; receive updates on statewide issues
WA Assn of Sheriffs and Police Chiefs	225	225	450			450	Represent KPD interests on statewide law enforcement matters -Dues for Captains Markle, Hamilton, Caldwell
WA Assn of Sheriffs and Police Chiefs	150	150	300			300	Represent KPD interests on statewide law enforcement matters -Dues for Lieutenants Krebs, Gilmore
WA Assn of Sheriffs and Police Chiefs	75	75	150			150	Dues for Corrections Lieutenant; participation on regional jail issues committee; voice for KPD on jail issues
WA Chapter FBI National Academy Associates	80	80	160		160		Dues Chief Olsen; serves on Board of Directors; professional development/training resource
WA Chapter FBI National Academy Associates	80	80	160			160	Dues Lieutenant Krebs; professional development/training resource
Rotary Club of Kirkland	75	75	150			150	Dues Chief Olsen; community networking; stay informed on community issues relating to law enforcement
International Conference of Police Chaplain	125	125	250			250	Dues for Chaplain Tate; professional development/training resource
Western States Hostage Negotiators Association	150	150	300			300	Dues for Crisis Negotiation Team members; professional development/training resource.
Law Enforcement Intelligence Unit	495	495	990			990	Department membership; provides criminal intelligence information; professional development/training resources
King County Coalition Against Domestic Violence	50	50	100			100	Dues Family/Youth Advocate Lentz; represent KPD on regional domestic violence topics; professional development/training resource
Law Enforcement Information and Records Association	195	195	390			390	Dues Records & Evidence Personnel; represent KPD on statewide records & evidence/property issues; training resource
WA State Crime Prevention Association	50	50	100			100	Dues Neighborhood Resource Officer O'Neill; professional development/training resource
WA State Firearms Instructors Association	80	80	160			160	Dues Corporal Willson; provide KPD input on statewide firearms policies, training issues; professional development/training resource
WA State Firearms Instructors Association	80	80	160			160	Dues Officer Reali; professional development/training resource
WA State Firearms Instructors Association	80	80	160			160	Dues Corporal Knafila; professional development/training resource
Northwestern University Alumni Association	100	100	200			200	Dues Lieutenant Seibert; provides professional development/training resources

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Northwestern University Alumni Association	100	100	200			200	Dues Lieutenant Gilmore; provides professional development/training resources
Northwest Regional Crime Analysts	40	40	80			80	Dues Crime Analyst Shull; provides professional development/training resources
WA State Tactical Officers Association	100	100	200			200	Special Response Team Membership; provide KPD input into Statewide SRT topics; professional development/training resource
National Tactical Officers Association	150	150	300			300	Special Response Team Membership; professional development/training resource
Wildlife Committee of WA-Kenmore Range	90	90	180		180		SRT Sniper Range fees; required for sniper to maintain proficiency
WA State Police Canine Association	45	45	90			90	Dues K9 Officer Trombley; professional development/training resource
Subtotal Police	3,250	3,250	6,500	-	1,510	4,990	

**City of Kirkland
2009-2010 Summary of Dues and Memberships**

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Public Works General Fund:							
Public Works Engineering							
APWA	700	700	1,400		1,400		American Public Works Association - international educational and professional trade association, largest and oldest organization of its kind in the world, comprised of public agencies, private companies and individuals dedicated to improving Public Works quality of goods and service. APWA offers hundreds of opportunities for leadership, and networking opportunities.
PE License, Notary	350	350	700		700		Notary is a service the city provides. The city maintains Project Engineering Licenses for employees if certified and it is not part of their job description.
Institute Transp. Eng. (ITE), IMSA	1,000	1,000	2,000		300	1,700	Basic ITE membership is not required; international membership is \$220/yr, WA only membership is \$20/yr. ITE is an international and scientific association of transportation professionals, membership provides access to information about traffic provisions, offers training opportunities, networking and reserch tools. PTOE - Professional Transportation Operation Engineering Certification \$300 every 3 years.
Subtotal Public Works Engineering	2,050	2,050	4,100	-	2,400	1,700	

City of Kirkland
2009-2010 Summary of Dues and Memberships

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Street Operations							
Arborist Certification	171	172	343		343		Arborist's certification is \$255/yr, job description requires certification to perform work.
Sewer Operator Certification	60	60	120		120		Many street employees hold certifications for Water (6 employees @ \$35 each) and/or Sewer (4 employees @ \$15 each); Teamster contract contractually binds the city to pay expenses for employees to maintain certifications (there is also training costs associated with employees maintaining certifications).
Water Operator Certification	210	210	420		420		
APWA	536	536	1,072			1,072	American Public Works Association - international educational and professional trade association, largest and oldest organization of its kind in the world, comprised of public agencies, private companies and individuals dedicated to improving Public Works quality of goods and service. APWA offers hundreds of opportunities for leadership, and networking opportunities.
IMSA	400	400	800		240	560	International Municipal Signal Association (IMSA) \$60/yr/person. Currently, 2 Signal Techs, and 2 Sign Techs are members. Membership is essential for the Sign Techs. Since, membership is part of the signal techs job description membership is mandatory.
Subtotal Street Maintenance	1,377	1,378	2,755	-	1,123	1,632	

City of Kirkland
2009-2010 Summary of Dues and Memberships

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Tourism							
Seattle Visitors and Convention Bureau Annual Dues	475	475	950			950	Useful to represent Kirkland Tourism in King County and regional tourism initiatives. Provides leads, marketing data and research.
Travel Institute of America	745	745	1,490			1,490	Latest data and research on national and regional travel trends. Membership reduces cost of admission to annual conference, and permits access to proprietary conference materials that are not made available to non-members.
Subtotal Tourism	1,220	1,220	2,440	-	-	2,440	

City of Kirkland
2009-2010 Summary of Dues and Memberships

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Public Works Internal Services:							
Fleet Services							
National Association of Fleet Administrators (NAFA)	496	496	992		992		NAFA, \$460/yr; the largest prof. assoc. of fleet mngrs in the US and Canada for the last 50 yrs. Over 2,400 members from both private and public sectors. Major industry education resource and library, provides Certified Automotive Fleet Manager (CAFM) certification. Annual convention is FMI "Fleet Management Institute". Holds regional educational seminars. NAFA has 34 regional chapters. Tim L. has been an officer and board member of the Puget Sound Chapter for 15 consecutive yrs. Chapter meets 8 times per yr.
Public Fleet Managers Association (PFMA)	100	100	200			200	PFMA, \$100/yr; is essentially a Washington State based organization which began over 10 years ago to meet the specific needs of Public Fleet Managers. It has over 120 members, including 44 WA cities, 27 WA counties, 7 WA state agencies, 5 WA school districts, and 6 WA transit agencies. Primarily an information sharing and networking organization. Meets 6 times per year in WA State, and occasionally in Portland OR and Vancouver BC where it also has members.
Puget Sound Clean Cities Coalition (PSCCC)	200	200	400			400	PSCCC, \$350/yr; "Clean Cities" is a United States Department of Energy program. It is administered by a regional manager. It is a voluntary coalition dedicated to improving air quality through the awareness and promotion of alternative fuels. The City of Kirkland has maintained its participation since becoming a charter member in 1998. Clean Cities sponsors events, meetings, and publishes on-line newsletters throughout the year. PSCCC utilized City of Seattle office space for its first 10 years, and moved in 2008 to share offices with the Puget Sound Clean Air Agency. In 2008, Clean Cities was invited as one of the founders, with Kirkland, of an initiative which has become the "Evergreen Fleets Standard" which establish green or "LEED" type standards for public fleets. PSCCC offered to perform all administrative and coordination activities for the 25 plus government fleets participating in this initiative. PSCCC's offer was accepted by the members, and the additional work incurred is supported by voluntarily sponsorship of the members. Kirkland is currently sponsoring the Evergreen Fleets Standard program at \$1,000 per year.
Subtotal Fleet Services	796	796	1,592	-	992	600	

**City of Kirkland
2009-2010 Summary of Dues and Memberships**

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Facilities							
Cascadia Region Green Building Council (CRGBC)	75	75	150			150	\$75/yr for Cascadia Region Green Building Council (CRGBC) The mission is to promote the design, construction and operation of buildings in Oregon, Washington and BC that are environmentally responsible, profitable and healthy place to live, work and learn. CRGBC is a resource for available green bldg technology, LEED updates, and provides networking and continued education opportunities. Chapter branches meets monthly and provides access to green bldg research and emerging issues that are pertinent to our region and locale.
International Facility Management Association (IFMA)	425	425	850			850	\$425/yr for 2 employees for International Facility Management Association (IFMA); provides educational opportunities, relevant industry info. and essential resources that will help ensure the safety, well-being and longevity of your facility. Chapter branches provide networking with local peers, continued education opportunities, facility tours, and best practice sharing with local peers.
Licenses	104	104	208	208			Pesticide licenses for staff. Three employees maintain license @ \$33 each
Subtotal Facilities	604	604	1,208	208	-	1,000	

City of Kirkland
2009-2010 Summary of Dues and Memberships

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Information Technology							
Association of County & City Information Systems (ACCIS)	75	75	150		150		This is a statewide organization that provides peer networking, information (for example, we can call other cities who use particular software and find out how it works), host two in-state conferences a year, provides website access. We host the ACCIS website here (on an ACCIS computer) and Donna Gaw is a Board member.
Technology Executives Peer Group (TXPEG)	2100	2750	4850			4,850	Local invitation-only peer group meetings of private sector and government CIO's with monthly training on key topics. Brenda Cooper joined this as a cheaper way to get information than the Gartner reference seat when the reference seat doubled, and also uses this in lieu of national travel to an IT conference. Topics discussed this year have included cloud computing, green data centers, strategic planning, and virtualization. Brenda is on the Advisory Board through the end of 2009.
Urban and Regional Information Systems Association (URISA - GIS)	150	150	300		300		GIS Information Sharing among professionals. Local and national conferences (we attend the local one). We often present papers here. Members receive newsletter and notice of many GIS events. Membership also keeps us informed of GIS issues, educational opportunities, and emerging technologies.
Association for Information and Image Management (AIIM)	125	150	275			275	This is related to our document management project and joining meant that the conference fee for a 2008 conference was discounted by more than the cost of joining. This helps us keep up with records management best practices. We actually may not pay this in 2009.
eCityGov Alliance	75000	77000	152000		152,000		This is a contractual interlocal agreement by which we provide electronic government services to the public. It would cost far more than this annual amount to provide the services on our own, and the level of service would generally be lower.
MMS	410	410	820		820		This is a series of minor purchased credits and subscriptions to graphics tools (such as stock photography and letterhead fonts) that the graphic artists use regularly. It is probably miscategorized and should be in subscriptions.
National Association of Telecommunications Officers and Advisors (NATOA)	415	415	830		830		Helps us keep up on telecommunications at a National Level. Includes training seminars on telecommunications issues newsletters, email information, and access to a website with information about telecommunications. They do national level legislative work and lobbying on our behalf. If we had to drop this, we would have to retain telecommunications lawyers more often.
City County Communications and Marketing Association (3CMA)	375	375	750			750	Develops best practices for government communications which serves as a resource tool. They do offer training, and the organization is useful as a networking tool.
WA Association of Telecommunications Officers and Advisors (WATOA)	100	100	200			200	Multimedia Communications Manager. This association helps us keep up on telecommunication legislation at the state level. Janice Perry is a Board Member.
WATOA - Videographer	100	100	200			200	WA Association of Telecommunications Officers and Advisors for the Videographer.
Subtotal Information Technology	78850	81525	160375	-	154,100	6,275	

City of Kirkland
2009-2010 Summary of Dues and Memberships

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Utilities:							
Water/Sewer Utility							
Cascade Water Alliance Dues	138,272	150,738	289,010		289,010		Required as a member of the Cascade Water Alliance.
MWPAAC	-	-	-				Metropolitan Water Pollution Abatement Advisory Committee - No cost associated with membership, director and/or manager time to attend monthly meeting is required under City resolution.
Water Operating Permit	6,220	6,220	12,440	12,440			WA State public water system operating permit and System Certification Fees, required by the Department of Health.
American Water Works, PW Dir, Water Mgr & water lead.	2,500	2,500	5,000		5,000		Membership is not mandatory; but, the information received from AWWA keeps staff current on new standards and requirements.
Asbestos Permit	1,000	1,000	2,000	2,000			Puget Sound Air Quality Control Board - Operational Permit, required when disposing of asbestos pipe.
ICE (In Concert with the Environment)	1,250	1,250	2,500			2,500	Conservation education in area Junior High Schools provided/billed by Puget Sound Energy
Required Continuing Education	59	58	117		117		American Backflow Prevention Assoc. Water Mgr., Mgmt Analyst, Required continuing Education
Subtotal Water/Sewer Utility	149,301	161,766	311,067	14,440	294,127	2,500	

City of Kirkland

2009-2010 Summary of Dues and Memberships

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Surface Water Utility							
APWA	350	350	700			700	American Public Works Association - international educational and professional trade association, largest and oldest organization of its kind in the world, comprised of public agencies, private companies and individuals dedicated to improving Public Works quality of goods and service. APWA offers hundreds of opportunities for leadership, and networking opportunities.
Permit	24,200	24,200	48,400	48,400			WA State Dept of Ecology Stormwater Permit. Required operating permit.
Arborist Certification	246	244	490		490		A portion of the Arborists' required certification (\$255/yr) is allocated to Surface Water based on the allocation of the FTE. The Arborist's job description requires the certification to perform the necessary work.
Subtotal Surface Water Utility	24,796	24,794	49,590	48,400	490	700	

**City of Kirkland
2009-2010 Summary of Dues and Memberships**

Fund/Department/Description	2009	2010	Total	Mandatory	Essential	Discretionary	Notes
Solid Waste Utility							
Washington State Recycling Association	125	125	250			250	Washington State Recycling Association -mission is to "provides leadership and education that fosters the expansion, diversity and economic vitality of recycling as part of sustainable resource management"
Subtotal Solid Waste Utility	125	125	250	-	-	250	

2009-2010 Travel and Training Budget Development

	Subtotal GF		Subtotal Other		Grand Total	
	2009	2010	2009	2010	2009	2010
Base Budget	434,194	406,194	69,798	66,848	503,992	473,042
Adopted Reductions	(86,835)	(86,834)	(500)	(500)	(87,335)	(87,334)
Total Budget	347,359	319,360	69,298	66,348	416,657	385,708

2009-2010 Travel and Training Budget by Category (Out of State/In State)

	General Fund		Other Funds		Grand Total	
	2009	2010	2009	2010	2009	2010
Out of State Budget	66,102	61,069	9,550	9,550	75,652	70,619
In State Budget	281,257	258,291	59,748	56,798	341,005	315,089
Total Budget	347,359	319,360	69,298	66,348	416,657	385,708

2009-2010 Out of State Travel and Training Budget by Type (Critical/No-Critical)

	Critical		Non-Critical	
	2009	2010	2009	2010
General Fund				
City Council	-	-	5,100	5,100
CMO/Court	-	-	-	-
Human Resources	2,745	2,745	2,470	2,470
CAO	-	-	-	-
Parks & Comm. Svc.	3,162	-	4,050	5,440
PW - Engineering	4,245	1,450	2,305	5,100
Finance & Administration	9,662	3,200	6,618	13,080
Planning & Community Development	-	-	1,605	1,605
Police	9,870	8,179	2,120	2,050
Fire/Building	9,200	7,700	2,950	2,950
Subtotal General Fund	38,884	23,274	27,218	37,795
Other Funds				
Streets	350	200	150	300
Fleet	-	-	-	-
Information Technology	-	-	9,050	9,050
Facilities	-	-	-	-
Subtotal Other Funds	350	200	9,200	9,350
TOTAL	\$ 39,234	\$ 23,474	\$ 36,418	\$ 47,145
LESS: Reductions to Travel & Training Recommended in the 8% Adjustment List			\$ (7,570)	\$ (12,035)
Proposed Reductions			\$ 28,848	\$ 35,110

**City of Kirkland
2009-2010 Budget
Out-of-State Travel & Training**

City Council	Department
0100101160	Fund

Division	Brief Description	Budgeted Out-of-State Amount				Critical Business Need	Critical Business Need Amount			
		2009		2010			2009		2010	
		Training	Travel	Training	Travel		Training	Travel	Training	Travel
Legislative	Attendance at National Conferences, usually National League of Cities (reduced from 4 attendees to 3 attendees in 2009-2010 budget)	1,800	3,300	1,800	3,300					
Total Out-of-State Travel		1,800	3,300	1,800	3,300		-	-	-	-

Enter Total Department Travel and Training Budgets	4,000	10,570	4,000	10,570	Reduction in Out-of-State Travel	(1,800)	(3,300)	(1,800)	(3,300)
Remaining In-State Travel and Training Budget \$	\$ 2,200	\$ 7,270	\$ 2,200	\$ 7,270					

NOTE:
These reductions are already included in the 8% adjustment list.

**City of Kirkland
2009-2010 Budget
Out-of-State Travel & Training**

City Attorney's Office Department
100401520 Fund

Division	Brief Description	Budgeted Out-of-State Amount				Critical Business Need	Critical Business Need Amount			
		2009		2010			2009		2010	
		Training	Travel	Training	Travel		Training	Travel	Training	Travel
	Wash. St. Assoc. of Municipal Attorneys Conference (In State)	-	-	-	-					
Total Out-of-State Travel		-	-	-	-		-	-	-	-

Enter Total Department Travel and Training Budgets	1,500	2,700	1,500	2,700	Reduction in Out-of-State Travel	-	-	-	-
Remaining In-State Travel and Training Budget \$	\$ 1,290	\$ 2,400	\$ 1,500	\$ 2,700					

**City of Kirkland
2009-2010 Budget
Out-of-State Travel & Training**

Parks & Comm Svcs Department
General Fund Fund

Division	Brief Description	Budgeted Out-of-State Amount				Critical Business Need	Critical Business Need Amount			
		2009		2010			2009		2010	
		Training	Travel	Training	Travel		Training	Travel	Training	Travel
Administration	National Recreation and Parks Association (NRPA) Conference trainings to obtain Certified Education Units (CEU) to maintain professional certification.	390	1,000	390	1,000	Director sits on the NRPA Board of Trustees and will complete the three year term December 2009. Final board meeting will be held at the NRPA Annual Conference in October 2009. Director's attendance completes responsibility of term and provides opportunity to attend training sessions to maintain CEU credits for professional certification.	390	1,000		
Administration	NRPA Legislative Forum in Washington DC. Legislative workshops (CEU credits) and advocacy. Director attends Legislative forum and participates in NRPA Board meetings. (staff did not attend 2009 Forum in March 2009)	300	1,000	300	1,000					
Administration	NRPA Midyear training and Trustee Meeting. Training provides CEU credits. Director sits on the NRPA Board of Trustees. Director's term ends December 2009 (staff did not attend May 2009 meeting)	300	800	300	800					
Business Services	NRPA Revenue School Year 2 of 2. This revenue school is a two year program and is not offered locally.	599	1,173			Staff completed first year of program in 2008. Second year was completed in February 2009.	599	1,173		
Recreation Services	National Revenue Management School	450	600	450	600					
NKCC	Athletic Business Conference.	600		600						
Total Out-of-State Travel		2,639	4,573	2,040	3,400		989	2,173	-	-

Enter Total Department Travel and Training Budgets **22,802 15,404 22,802 15,404**

Reduction in Out-of-State Travel (1,650) (2,400) (2,040) (3,400)

Remaining In-State Travel and Training Budget \$ 20,163 \$ 10,831 \$ 20,762 \$ 12,004

**City of Kirkland
2009-2010 Budget
Out-of-State Travel & Training**

Public Works Department
General Fund Fund

Division	Brief Description	Budgeted Out-of-State Amount				Critical Business Need	Critical Business Need Amount			
		2009		2010			2009		2010	
		Training	Travel	Training	Travel		Training	Travel	Training	Travel
Transportation Engineer	DC trip to meet with Delegates	-	1,500	-	1,500	Primary and most visible opportunity to meet with federal delegates regarding local transportation needs.				
GIS	ESRI National Conf/ARCH GIS - in San Diego	550	600	550	600	The level of networking & collaboration is much higher at the national level. The information presented and available is impeccable and cannot be duplicated at local meetings.	-	-	-	-
Policy & Programs	DC Trip to meet with Federal Delegates		1,000		1,000	Primary and most visible opportunity to meet with federal delegates regarding local transportation needs.		-		-
Policy & Programs	National APWA Public Policy Forum in Washington DC	450	1,000	450	1,000	Funds were already used for in-state conferences, rather than out of state.	2,540	255		
Policy & Programs	International APWA Public Works Congress and Exposition	450	1,000	450	1,000	PW Director will receive the national Top Ten Award, the organization's most prestigious management award, at the 2009 Congress. At 2010 Congress Kirkland may be represented on the Government Affairs committee or Board of Directors	450	1,000	450	1,000
Total Out-of-State Travel		1,450	5,100	1,450	5,100		2,990	1,255	450	1,000

Enter Total Department Travel and Training Budgets **12,100** **8,300** **11,600** **7,300**

Reduction in Out-of-State Travel 1,540 (3,845) (1,000) (4,100)

Remaining In-State Travel and Training Budget \$ 10,650 \$ 3,200 \$ 10,150 \$ 2,200

**City of Kirkland
2009-2010 Budget
Out-of-State Travel & Training**

Finance & Admin Department
General Fund Fund

Division	Brief Description	Budgeted Out-of-State Amount				Critical Business Need	Critical Business Need Amount			
		2009		2010			2009		2010	
		Training	Travel	Training	Travel		Training	Travel	Training	Travel
Accounting	One person attend Government Finance Officers Association Conference	500	1,200	500	1,200	Essential that one person attend as this conference is the primary training opportunity in ever-changing accounting and audit requirements.	500	166	500	1,200
Accounting	One person attend BSNUG - IFAS users Conference	500	1,000	500	1,000	Essential that one person attend to keep up on changes that effect current software and required upgrades	500	525	500	1,000
Finance Administration	Director (or Deputy Director) to Government Finance Officers Association Conference	500	1,200	500	1,200	Essential that one person attend as this conference is the primary training opportunity in ever-changing accounting and audit requirements.	500	536		
Financial Planning	Two people attend BSNUG - IFAS users Conference	1,000	2,000	1,000	2,000	Essential that one person attend to keep up on changes that effect current software and required upgrades	1,000	25		
Utilities	Four employees attend Springbrook Users Conference	1,120	2,300	1,120	2,300	Registered Two people for May 2009	800	1,150		
Payroll	One person attend BSNUG - IFAS users Conference	500	1,000	500	1,000	Essential that one person attend to keep up on changes that effect current software and required upgrades	500			
Records	One person attend ARMA Conference	900	1,000	900	1,000	Requirement for City Clerk to keep certification	900	1,000		
Records	One person attend IIMC Conference	560	1,000	560	1,000	Registered one person for May 2009 - Requirement for City Clerk to keep certification	560	1,000		
Total Out-of-State Travel		5,580	10,700	5,580	10,700		5,260	4,402	1,000	2,200

Enter Total Department Travel and Training Budgets **11,988** **17,391** **11,988** **17,391**

Reduction in Out-of-State Travel (320) (6,298) (4,580) (8,500)

Remaining In-State Travel and Training Budget \$ 6,408 \$ 6,691 \$ 6,408 \$ 6,691

Note:
\$3,265 of these reductions already recommended in 8% adjustment list.

**City of Kirkland
2009-2010 Budget
Out-of-State Travel & Training**

Police	Department
General Fund	Fund

Division	Brief Description	Budgeted Out-of-State Amount				Critical Business Need	Critical Business Need Amount			
		2009		2010			2009		2010	
		Training	Travel	Training	Travel		Training	Travel	Training	Travel
Operations	Public Safety Symposium		1,690			Essential attendance by Operations personnel (2) as information & training provided on ALPR (Automated License Plate Reader) usage which coincides with our auto theft prevention program- fully reimbursable by Auto Theft grant.		1,690		
Records Management	New World Executive Customer Conference and Users Group Meeting	2,835	3,994	2,835	3,994	Essential attendance by Services Captain, Corrections Lieutenant and Analyst to stay current on department's Records Management System and technology changes/updates- fully reimbursable by NORCOM.	2,835	3,994	2,835	3,994
Traffic/Patrol	Federal Bureau of Investigation National Academy	120	750			Essential attendance by a Sergeant for career development to this 10 week course. The Academy funds the majority of the expenses and the department's costs are minimal. One Sergeant has completed the Academy in 2009; the Department will not be enrolling a Sergeant in 2010.				
Administration	International Chaplain's Conference				800	Essential attendance by the department Chaplain; conference provides critical incident training specific to Police. The FBI pays for the majority of the fees associated with this conference ; KPD share is for one week lodging only.				
Investigations	Domestic Violence Conference	350	1,000	350	1,000	Essential training for Family-Youth Advocate to keep current with the changing domestic violence laws. Costs are defrayed by the Victims Advocacy of Washington.	350	1,000	350	1,000
Timekeeping	Telestaff Training Conference	250	1,000	250	1,000	Essential training for personnel involved with the department's Telestaff timekeeping system to stay current on updates to the system and to obtain one-on-one consultation with the software's programmers.				
Total Out-of-State Travel		3,555	8,435	3,435	6,794		3,185	6,685	3,185	4,994

Enter Total Department Travel and Training Budgets **35,200 31,400 36,400 31,400**

Reduction in Out-of-State Travel (370) (1,750) (250) (1,800)

Remaining In-State Travel and Training Budget \$ 31,645 \$ 22,965 \$ 32,965 \$ 24,606

**City of Kirkland
2009-2010 Budget
Out-of-State Travel & Training**

Fire and Building Department
Fund

Division	Brief Description	Budgeted Out-of-State Amount				Critical Business Need	Critical Business Need Amount			
		2009		2010			2009		2010	
		Training	Travel	Training	Travel		Training	Travel	Training	Travel
Fire Training	One person to Redmond Symposium - Firefighter Safety (contractual agreement with IAFF if union sends one representative, management sends one representative).	500	1,400	-	-	Essential to send one person to bring back critical information on Firefighter Health and Safety and disability reduction programs.	500	1,400	-	-
Fire Training	One person to Firefighter Conference, previously committed to as part of our FF of the Year (awarded in February, 2009) Information brought back used for program development and training.	500	1,200	500	1,200	Essential to maintain existing commitment and acquire new training and safety programs by sending one person.	500	1,200	500	1,200
Fire Training	National Fire Academy (NFA) travel costs only and only if individuals apply and are accepted	-	400	-	400	Essential to send people when this is available to develop personnel for succession. Federal Gov pays for meals, housing, and tuition.	-	-	-	-
Emergency Management	2 people to State conference (joint w/OR) <u>grant paid</u> .	700	1,500	700	1,500	Maintaining regional partnership	700	1,500	700	1,500
Emergency Management	EMI - EOC team (10 people) (reimbursed travel - food ticket about \$100 per week - training free).	-	1,000	-	1,000	EOC operations	-	1,000	-	1,000
Prevention	National Fire academy (reimbursement for flight) Food ticket, training free - Fire Investigation - continuing and initial	-	400	-	400	Fire investigators are required to have continuing education and there are 2 new investigators that need required initial training	-	400	-	400
Prevention	National Fire academy (reimbursement for lodging) Food ticket, training free. This training was applied for about 6 months ago and there is a commitment to attend after accepted.	-	600	-	-	Fire prevention staff have continue education requirements	-	600	-	-
Admin support	No out of state	-	-	-	-		-	-	-	-
Fire Admin	National Fire academy (reimbursement for flight) Food ticket cost, training free - Executive Fire Officer program - 2 people	-	400	-	400	Education for Comand staff positions	-	400	-	400
Fire Admin	Critical Systems user conferences - GIS (2009) (Conference free) - ops mapping and Telestaff (2010) - both in CA	-	1,000	500	1,500	It is critical that the staff that maintain the operation part of these systems stay up to date	-	1,000	500	1,500
Building	Building Official Training - Training to prepare individuals for taking the International Code Conference Building Official Certification test.	-	1,000	-	1,000	Already cut training expense during the 8% exercise. Travel was not cut, but will be cut now.	-	-	-	-
Building	International Association of Electrical Inspectors, NW Section Meeting. Provides electrical training and code development	-	1,550	-	1,550	Already cut training expense during the 8% exercise. Travel was not cut, but will be cut now.	-	-	-	-
		-	-	-	-		-	-	-	-
Total Out-of-State Travel		1,700	10,450	1,700	8,950		1,700	7,500	1,700	6,000

Enter Total Department Travel and Training Budgets **59,796** **37,862** **33,896** **37,862**

Reduction in Out-of-State Travel - (2,950) - (2,950)

Remaining In-State Travel and Training Budget \$ 58,096 \$ 27,412 \$ 32,196 \$ 28,912

Note:

Travel reductions in Building Division are already included in the 8% adjustment list.

CITY OF KIRKLAND SERVICES MATRIX**FUND/DEPARTMENT: General Fund/City Council**

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
CC-1	Mayor and Councilmembers	139,000	x		7.00	Salary and benefits
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
CC-2	Puget Sound Regional Council Dues	24,000	x			
CC-3	Association of Washington Cities Dues	33,500	x			
CC-4	Suburban Cities Association Dues	26,000	x			
CC-5	Eastside Transportation Partnership Dues	500	x			
CC-6	Kirkland Chamber Dues	500	x			
Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
CC-7	All City Dinner	-	x			
CC-8	National League of Cities Dues	4,000	x			
CC-9	Sister City International Dues	-	x			
CC-10	City Council Meals	-	x			
CC-11	Neighborhood Council Meetings - printing and postage of notice to neighbors	6,000	x			
CC-12	City Council Travel and Training	14,000	x			
CC-13	Council Retreat	1,000	x			Changed to in-city in 2009-2010 budget
CC-14	Community Survey	30,000	x			2010 Service Package
100% Revenue-Supported Services		Expenditures			FTE's	Notes
Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
	Telecom, Fax, IT Charges, Facilities Charges, Supplies	103,000	x			
	Total	381,500			7.00	

CITY OF KIRKLAND SERVICES MATRIX**FUND/DEPARTMENT: General Fund/City Manager's Office**

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
CM-1	City Manager	218,000	x		1.00	Salary and Benefits
CM-2	Judicial Services	1,000,000		x	9.74	Assumes all fines and forfeits assigned to Court
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
CM-3	Council Support	73,000	x		0.75	Includes clerical support only, does not include policy-setting support services; .75 Exec. Asst. 1
CM-4	Court Security	40,000		x		Contracted
CM-5	Public Defender Screening	5,000		x	0.15	.15 JSAI from Probation Office
Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
CM-6	City Update	6,000	x			1 printed/mailed edition per year (\$4080 postage/\$2166 printing)
CM-7	On-Going KDA Funding	51,000	x			Funds KDA activities
CM-8	Economic Development/Coordinator	11,000	x		0.10	Staff administration of community and business grants (currently budgeted in regular CMO code)
CM-9	Intergovernmental and Regional Services	136,000		x	1.00	Includes staff support for legislative and regional programs, performance measurement, and special projects
CM-10	Neighborhood Services	223,000	x		0.70	Includes staff support, mailings and support services to neighborhoods and to the Neighborhood Connection Program
CM-11	Neighborhood Matching Grants	27,500	x			Grants to 9 neighborhoods
CM-12	Neighborhood Signs	3,500	x			Annual budget for refurbishing neighborhood entry signs
CM-13	Volunteer Services	54,000	x		0.50	This program coordinates over 20,000 hours of volunteer time annually, for a value to the City of approximately \$340,000
CM-14	Combined Volunteer Appreciation/All-City Dinner Event	1,000	x			
CM-15	Economic Development Services	258,000	x		1.00	Includes staff support for the Economic development program, \$12,000 in professional services for the program, and other support services
CM-16	Economic Development Intern	8,000	x			

FUND/DEPARTMENT: General Fund/City Manager's Office**Continued**

Discretionary Services continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
CM-17	Enterprise Seattle Dues	6,000	x			
CM-18	Alliance for Innovation Dues					Eliminated in 2009-2010 budget
CM-19	Communications Services	126,000	x		1.00	Includes staff, mailings, and support services for communications program
CM-20	Cultural and Special Events Services	26,000	x		0.25	Includes staff support of Cultural Council and special event volunteers
CM-21	Cultural Council Professional Services	5,000	x			
100% Revenue-Supported Services		Expenditures			FTE's	Notes
CM-22	Probation	279,000			3.35	Revenue can only be used for probation, 1.5 PO, 1 JSAIL, .35JSAI
Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
CM-23	Asst. City Manager, Exec. Assts. 1 & 2	215,000	x		2.00	Includes salary; benefits; \$10,000 in professional services; supplies; printing; mailings; copies; dues, training and travel not associated with specific programs
CM-24	CMO IT Charges	46,000				CMO, Exclusive of IT charges in Economic Development & Neighborhood Svcs (included above)
CM-25	Court IT Charges	79,000				
CM-26	CMO Facilities Charges	52,000				
CM-27	Court Facilities Charges	252,000				
CM-28	Court Insurance	11,000				
CM-26	CMO Insurance	9,000				
Total		3,221,000			21.54	

CITY OF KIRKLAND SERVICES MATRIX
FUND/DEPARTMENT: General Fund/Human Resources

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
HR-1	Labor Relations	84,600	x		0.64	Dir.30 FTE - \$50,700 HR Analyst & HR Coordinator .34 FTE - \$30,950 Supplies \$500, Operating Supplies \$1,000, Labor Relations Travel \$1,000 , Labor relations Trng \$450 Includes: Contract negotiations, Labor management mtgs w/bargaining units stipulated by contract, contract interpretation, mediations & arbitrations.
HR-2	Recruitments	136,281	x		0.71	Supplies- \$250; Advertising \$32,000; Printing \$1,500; Prof Svcs testing services mandated by contract (i.e. police, fire, etc.) \$31,800; Courier Svcs \$650; Fed ex mailings \$1,000; Test Scoring \$450, Management Recruitment \$2,500, relocation 1 management \$1,500, staff time - \$64,631.
HR-3	Background checks	7,692		x	0.02	HR Coor .02 FTE - 1676 Background checks for finalist and volunteer positions consistent with RCW 43.43. \$10.00 fee per individual implemented June 2006 and privacy laws requiring notifying individuals of results, \$3,500 fees.
HR-4	Safety Program	39,602	x		0.28	WAC mandated expenses: DOT exams & CDL Exams - \$1,300; Hearing Tests - \$1,500; Bloodborne Pathogen Trng - \$4,000; Hep B shots - \$3,300; Hep C shots Fire - \$1,500 First Aid Kits - \$500; Staff time - \$27,502.
HR-5	Risk Management	35,359	x		0.36	Documentation of Claims consistent with WCIA guidelines Claims management staff time: \$35,359.
HR-6	Monetary recovery - Claims	21,798	x		0.26	Monetary recovery, collections and follow-up staff time: \$21,798
HR-7	LEOFF / Disability Board	7,193	x		0.06	Prof Svcs - \$1000; Ofc Supplies - \$200 , Operating Sup - \$100 Travel/Training - \$2,300; staff time - \$5,893
HR-8	Civil Service	8,493	x		0.06	Ofc Supplies - Travel/Training - \$1,300; staff time - \$5,893
HR-9	Leave Administration	6,875	x		0.07	State and Federal Laws staff time: \$6,875
HR-10	Policy Administration	42,127	x		0.36	staff time: \$42,127 (staff time includes Director, Analyst & Coordinator time)
HR-11	Organizational Training	14,744	x		0.14	staff time:\$12,744 required training some very two years, Sexual Harassment Trng-\$2,000;
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
HR-12	Industrial Psychologist	2,000	x			Evaluations for employees, Goodenough Company.
HR-13	HR Employee Services	13,344	x		0.14	HRIS, Web Maintenance, EO Updates, Kirknet, Printing (PAF's) - \$600; Staff time: \$12,744

FUND/DEPARTMENT: General Fund/Human Resources**Continued**

Essential Services continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
HR-14	HR Staff Training - new hire	5,869	x		0.07	staff time:\$5,869
HR-15	Orientation/Exit Interviews, ID Badges	25,488	x		0.28	Staff time: \$25,488 - supply costs to be determined
HR-16	Employee Relations and Communications	85,645	x		1.00	Employee Relations and communication documentation, verbal and written warnings, grievance, and employee confidential issues. Staff time: \$85,545.
HR-17	Re-Class/Reorg Salary Survey	62,172	x		0.54	Dir. .14 FTE -\$23,660 , HR Analyst & HR Coordinator .40 FTE - \$36,412, salary surveys internal and external, job description maintenance and certification, Salary survey publications \$2,100
HR-18	MEBT Retirement Plan Community Support	6,875	x		0.07	staff time: \$6,875
HR-19	Benefits Administration - Health & Retirement	41,154	x		0.46	staff time : \$41,154
HR-20	General Administration - Support	77,375	x		0.85	Budget Maintenance, PAF's, Personnel Files, AP/AR, IFAS, employee support, citizen inquiry staff time - \$77,375
Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
HR-21	On-call / Pool Administration	5,869	x		0.07	HR On-call pool administration - staff time -\$5,869
HR-22	Diversity Program	9,546	x		0.03	Supplies - \$3,100; Speakers/Events - \$1,215; Trng - \$2,500; staff time - \$2,731
HR-23	Wellness Program	15,276	x		0.03	Supplies - \$4,600; Prof Svcs - \$1,500; Travel/Trng - \$845; Fitness Room - \$1,300; Flu Shots \$4,300 staff time - \$2,731
HR-24	Employee Assistance Program	6,000	x			The City has had 25% employee and family participation. This fee has doubled for 2008 this is running approximately \$18,000 for 2008
HR-25	Organizational Training	26,490	x			ECTC-\$4,500, Leadership Institute-\$2,400, Rocky Mountain-\$10,590, Cascade Mgmt (6 reg slots 1500) - \$,9000,
HR-26	Tuition Reimbursement	13,426	x		0.02	Reimbursement \$11,750 - Increased use over the past two years - staff time: \$1,676
HR-27	Special Projects for Director		x			Special projects for director, director support, council special requests, research committees
HR-28	Employee Recognition Program	14,676	x		0.02	Service Awards - \$13,000; staff time - \$1,676 this impacts 80 to 85 employees in 2008.
100 % Revenue-Supported Services		Expenditures			FTE's	Notes

FUND/DEPARTMENT: General Fund/Human Resources**Continued**

Administration	Expenditures	Revenue Offset?		FTE's	Notes
		None	Partial		
Director & Assistants	94,640	x		0.56	Director, strategic planning, meetings, budget approval
IT and Facilities Charges	56,228	x			
Insurance	6,286	x			
Total	973,123			7.10	

CITY OF KIRKLAND SERVICES MATRIX**FUND/DEPARTMENT: General Fund/City Attorney's Office**

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
CA-1	Public Defender	139,402		x		
CA-2	Prosecution	192,444		x		
CA-3	Witness Fees	5,000				
CA-4	Ordinances, instruments, and civil duties	75,000	x		0.60	e.g., "civil duties" might include legal actions brought by or against City, conducting investigations, responding to Auditor, and preparing franchises.
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
CA-5	Interpret statutes, Kirkland Municipal Code, rules, or contracts and review key documents	85,000	x		0.65	
CA-6	Code Enforcement	20,500		x	0.05	
CA-7	Legal process and recording fees	3,500	x			
Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
CA-8	Advise City Council, Boards and Commissions, City Manager, and departments. Draft and review documents.	75,000	x		0.60	e.g., prepare legal memoranda and other documents relating to City business.
CA-9	Attend City Council meetings and review agenda packets	15,000	x			
CA-10	Information for service providers and WCIA requirements	24,225	x			e.g., assist WCIA outside counsel in defense of City.
CA-11	Negotiation and drafting of contracts	20,000	x		0.10	
CA-12	Outside legal counsel	12,250	x			e.g., outside counsel retained to assist with selected matters. Does not include legal services charged to the Litigation Reserve.
100% Revenue-Supported Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
CA-13	Utilities	24,000				e.g., prepare liens for non-payment, rate ordinances, and advise staff.

FUND/DEPARTMENT: General Fund/City Attorney's Office**Continued**

Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
	Director and administrative staff	268,313	x		2.00	
	IT & Facilities charges and Insurance	31,136	x			
	Total	990,770			4.00	

FUND/DEPARTMENT: General Fund/Parks and Community Services

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PK-1	Inspections / installations	112,099	x		1.00	Inspect play areas, docks, lighting, repair and document, ADA accessibility
PK-2	Comprehensive Plan - Park Element	3,817	x		0.03	State Mandate
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PK-3	Cemetery Operations	118,340		x	1.00	Cemetery labor, materials, and utilities
PK-4	Ballfield Maintenance	383,326		x	3.50	Ballfield prep, maintenance, scheduling, administration
PK-5	Park Mowing / turf maintenance	333,066	x		3.00	Mowing and turf maintenance, administration
PK-6	Water Safety Instruction	103,286		x	0.35	Revenue supported program plus hourly employees. Revenue for this program is \$158,400.
Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PK-7	Pool Operations	238,604		x	1.55	Maintenance & Operation of pool, utilities, supplies, labor, training, staffing: Revenue \$49,000
PK-8	Landscape Maintenance - Parks	176,293	x		1.25	Maintenance of Landscape areas - Parks
PK-9	Garbage / litter collection /park closure	146,860	x		1.20	Removal of garbage & litter, close parks and lock gates
PK-10	Restroom operations	298,296	x		2.20	Maintenance, repairs, labor
PK-11	Irrigation	169,860	x		1.50	Maintenance & operation of irrigation systems, utilities, supplies, labor, training
PK-12	Long-Range Park Planning	98,475	x		0.85	Includes Natural Resources team, neighborhood connection program, GIS user group, special projects, grant administration
PK-13	Human Service grants ongoing	564,080	x		-	Per capita: \$10.88, includes one time of \$113,850.
PK-14	CDBG & H.S. grant management, H.S. Advisory Committee	71,639	x		0.63	Human service grant management, advisory committee staff salary
PK-15	Youth Council Management	92,674	x		0.75	Youth Souncil staff support, project support, school liaison
PK-16	Teen Center Support and Management	196,837	x		0.30	Includes contract with Friends of Youth for 160,000
PK-17	Beach Lifeguards	90,273	x		0.20	seasonal staffing + program management

FUND/DEPARTMENT: General Fund/Parks and Community Services**Continued**

Discretionary Services continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PK-18	Highland Center Specialized Recreation Program	7,204	x		-	Contract with Bellevue to provide specialized recreation
PK-19	NKCC Programs & Operations	192,530		x	1.65	Customer service, facilities management, program registration, supplies, drop-in programs, printing, advertising etc. General fund operation of Community Services & Revenue fund
PK-20	Senior Center Operations	191,102	x		1.20	Includes health and social services, additional hourly employees.
PK-21	Facility Rentals	35,463		x	0.30	FTE staff and additional hourly employees:Revenue \$13,850
PK-22	Community Service division administration	151,814	x		1.45	Customer services, facilities management, program registration, data base management, boat launch sales
PK-23	Senior Council Support	42,255	x		0.30	This includes project money for Sr. Council
PK-24	Night and Weekend coverage	189,986		x	1.50	Staff for ballfield prep, garbage/litter, restroom maintenance after 5 pm Mon - Fri and all day Sat/Sun
PK-25	Art	17,000	x		-	Contracted cleaning service and staff maintenance/repairs
PK-26	Juanita bay Park Ranger Program	15,846	x		0.15	.15 FTE, supplies and training for volunteer park rangers
PK-27	Regional Human Services projects	46,507	x		0.25	Leadership with EHSF, membership to Eastside Human Services Forum, Alliance of Eastside Agencies, Communities count, EHAC
PK-28	Youth Services	112,342	x		1.00	Assets, regional support, Teen mini grants, Teen traffic court, We've Got Issues
PK-29	Business Services	186,699		X	1.30	Incl. hourly dock master and morrage attendants. Revenues include concessions, moorage, private partnerships, sponsorships, boat launch. Revenues estimate \$157,300
PK-30	Special Events	127,527		x	1.00	Special event coordination with organizers, permitting & grant administration, coordinate Friday Market at Juanita Beach. Revenue estimate: \$35,100
PK-31	Youth Sports: programs and camps	85,538		x	0.60	Revenue supported program: Revenue = 119,880
PK-32	Adult Sports	91,493		x	0.55	Revenue supported program. Revenue = 99,815
PK-33	Swim/Dive Team	27,745		x	0.10	Revenue = 22,600
PK-34	Preschool Programs	98,733		x	0.40	Additional hourly employees. Revenue = 130,195

FUND/DEPARTMENT: General Fund/Parks and Community Services**Continued**

Discretionary Services continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PK-35	Youth Programs & camps	148,314		x	0.30	Additional seasonal employees. Revenue = 161,434
PK-36	Adult General Programming	65,263		x	0.30	Contracted professional services. Revenue=88,241
PK-37	Adult Fitness Programs	80,392		x	0.30	Contracted professional services. Revenue=67,700
PK-38	Summer Concert Series	20,607		x	-	Program is budgeted for 2010, but with reduction of .5FTE, staffing not available to administer program in 2010.
PK-39	Recreation Brochure	41,375		x	-	Publication of two brochures per year.
PK-40	Senior Center Van Service	53,299		x	0.70	Senior transportation to PKCC, health, wellness, nutrition
PK-41	Senior Community Evening Classes	47,405		x	0.30	Revenue- 42,900
PK-42	Senior Fitness, Lifelong learning, enrichment programs	64,818		x	0.30	Revenue=55,000
PK-43	Senior Center Special Events	14,492		x	0.10	Revenue=3500
PK-44	Senior Van Trips	20,003		x	0.20	Revenue=15300
100% Revenue-Supported Services		Expenditures			FTE's	Notes
PK-45	CIP Project management	79,542			0.75	.5 FTE Planning Coordinator / .25 FTE Manager
PK-46	Environmental Stewardship/Green Kirkland	71,339			-	CIP and grant funding of .63 FTE for 2010
Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
	Department Administration	316,565	x		2.22	Department administration, supplies, and park board support, citizen information service, external taxes, City website/Kirknet.
	Interfund charges - Technology, Fleet, Facilities	1,234,187	x		-	
	Insurance & Stormwater	108,698	x		-	Liability insurance and surface water fees
	Banking fees (credit card usage)	24,450		x	-	These are added into Recreation fees.
Total		7,208,355			36.53	

CITY OF KIRKLAND SERVICES MATRIX
FUND/DEPARTMENT: General Fund/Public Works

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PW-1	Transportation Improvement Plan	\$ 6,875	x		0.05	5% Dave S.
PW-2	Utility Comprehensive Planning	\$ 7,811		x	0.05	5% Ray
PW-3	GMA Concurrency Planning	\$ 26,323	x		0.15	David
PW-4	Monitoring of Commute Trip Reduction (CTR) Employers	\$ 6,902	x		0.05	Thang
PW-35	Commute Trip Reduction Program	\$ 13,804	x		0.10	10% Thang
PW-5	Administer City's Trip Reduction Program	\$ 6,902	x		0.05	Thang
PW-6	SEPA Traffic Analysis	\$ 96,631		x	0.70	Thang
PW-7	Training (safety, pathogens, etc)	\$ -	x		0.00	Included in staff rates
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PW-9	Public Works Mapping/GIS	\$ 34,719		x	0.30	25% Joe & 5% Ray
PW-10	PW Customer Service @ Front Counter	\$ 49,343	x		0.60	20% Terri, 10% Katy, 100% (.30FTE) Vacant
PW-11	Development Review Engineering	\$ 398,903		x	3.40	John, Phillip, Bill, 30% Terri, .10 Rob (should be development fee \$\$ per development services study)
PW-13	Inspection for Development	\$ 198,231		x	2.00	2 Development Engineering inspectors
PW-14	Sidewalk clearance and sight distance	\$ 33,662	x		0.30	15% Jim, 15% Noel = .15 FTE, 30% Gourlie = .15 FTE
PW-15	PW Land Use Permit Review	\$ 47,441	x		0.30	.30 Rob
PW-16	ROW Permit and ROW Vacations (non-user vacations) Administration	\$ 52,443		x	0.50	50% Katy
PW-17	Development Review Policy and Program Support/Administration	\$ 113,116	x		1.00	40% Katy, .45 Rob
PW-18	Performance/Maintenance Securities Processing	\$ 42,661	x		0.50	50% Terri
PW-19	Support for Parking Programs/PAB	\$ 33,311	x		0.20	15% Dave G, 5% Iris

FUND/DEPARTMENT: General Fund/Public Works**Continued**

Essential Services continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PW-20	Traffic Accident Analysis & Records Management	\$ 13,975	x		0.10	10% Iris
PW-21	Engineering for Traffic Signing, Marking and Signals (including ITS)	\$ 115,535	x		0.75	45% Iris, 30% David
PW-22	Maintain BKR Traffic Model	\$ 6,902	x		0.05	5% Thang
PW-23	Transportation Engineering Support for CIP	\$ 13,975		x	0.10	10% Iris
PW-24	Bike, Pedestrian, Transit issue coordination	\$ 35,098	x		0.20	20% Dave G
PW-25	PW Research & Analysis Support	\$ 6,988	x		0.05	5% Iris
PW-26	Regional Interagency Coordination	\$ 29,299	x		0.25	25% Don A. (project engineer)
PW-27	Adjacent agency CIP project coordination	\$ 15,622	x		0.10	10% Ray
Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PW-28	Traffic Counts	\$ 6,988	x		0.05	5% Iris
PW-29	Grant Writing and Accounting	\$ 12,317	x		0.13	(.04FTE) Iris, 33% (.09FTE) Eileen
PW-30	Kirkland Transportation Commission Support	\$ 17,549	x		0.10	10% David
PW-31	Neighborhood Traffic Control Program Coordination	\$ 130,804	x		1.05	85% Jim, 85% Noel = .85FTE, 40% Gourlie =.20FTE
PW-32	PW Transportation Support for Neighborhood/Business District Planning	\$ 6,902	x		0.05	5% Thang
PW-33	Regional Transportation Planning	\$ 17,549	x		0.10	10% David
Discretionary Services continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PW-34	Pedestrian Flag Program	\$ 13,835		x	0.15	.15 FTE Gourlie

FUND/DEPARTMENT: General Fund/Public Works

100% Revenue-Supported Services		Expenditures				Notes
PW-8	Capital Improvement Program (CIP) Administration	\$ 196,495		x	1.85	60% Ray, 25% Dave S, 100 % Amy
PW-12	CIP Review	\$ 92,514	x		1.00	1 CIP Inspector
PW-36	Emergency Sewer Program Administration	\$ 6,931		x	0.09	33% Eileen
	CIP Outreach	\$ 53,718		x	0.50	100% Kari
PW-37	Capital Project Management-Engineers	\$ 831,531		x	7.00	6.25 project engineers, 70% Dave S., 5% Ray – capital project \$
PW-38	CIP Accounting	\$ 6,732		x	0.09	33% Eileen
Administration		Expenditures	Revenue Offset?		FTE's	Notes
	Director, Admin Asst, Admin Mgr, Acct	\$ 473,342	x		3.55	Daryl, Lisa, Julie, 25% John M.,10% Mike, 15% Ray, .05FTE Teri
	Transfer to Development Services Reserves	\$ 70,000		x		
	Insurance, IT, Fleet and Facilities Charges	\$ 424,468	x			IT, Fleet, Facilities, Insurance
	Total	\$ 3,768,149			27.55	

CITY OF KIRKLAND SERVICES MATRIX**FUND/DEPARTMENT: General Fund/Finance & Administration**

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FA-1	Financial Reporting	143,919	x		1.38	Financial statements & notes, research laws and regulations (RCW 43.09) , expenditure review, CAFR completion, GAAP knowledge thru annual training. accounting oversight, and seized property reporting (RCW 69.50.505)
FA-2	Accounts Payable	146,581	x		1.66	Invoice payments, financial system updates, check printing, 1099's, and expenditure review (RCW 43.09)
FA-3	Grant Accounting	23,535	x		0.21	Research law and regulations, department oversight, grant reporting, revenue monitoring, policy and procedure updates (Circular A-133)
FA-4	Payroll	205,118	x		2.12	Produce bi-monthly payroll for all City employees, process benefits, implement collective bargaining contract provisions (FLSA) Fair Labor Standards Act
FA-5	Tax Collections	56,467	x		0.53	Monitoring, reporting, customer contact of all tax: telephone(RCW 35A.82) admission(RCW 35.21.280) (RCW Title 80)
FA-6	Debt Service and Cash Mgmt.	128,854	x		1.45	Banking, unclaimed property reporting (RWC 63.21), security bonds
FA-7	Budget Preparation	125,691	x		1.10	Develop, balance, monitor and adjust department and fund budgets as required by (RCW 35A.34)
FA-8	Fixed Asset Management	29,298	x		0.32	Inventory, purchases & surplus all assets - capital & attractive, including depreciation ad reporting of CIP, infrastructure, equipment, land, and ROW (RCW 43.09)
FA-9	Annual Audit	108,689	x		0.53	State Auditors Office contract, data compilation, research, and department coordination \$53,800 (RCW 43.09)
FA-10	Records Management	131,361	x		0.80	Meet statutory requirements for City-wide official records retention and maintenance (RCW 35A.39.010), provide training and support, public disclosure (RCW 42.56.580)
FA-11	City Council Meetings & Support	137,556	x		1.45	Meeting agenda and packet creation (RCW 35A.13), set up, staffing, minutes (RCW 42.32.030)
FA-12	Elections	134,000	x			Voter registration, primary and general election, voter pamphlet (RCW 29A)
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FA-13	Financial Analysis and Monitoring	58,101	x		0.50	FMR, sales tax analysis, expenditure & revenue monitoring, reserve analysis
FA-14	Contract Costing	35,708	x		0.30	Cost management and bargaining unit contract proposals, participate in mgmt strategy sessions for contract negotiations
FA-15	Special Analysis	59,197	x		0.50	Fiscal analysis of a variety of topics - i.e.. Cost of service studies, annexation, parking, jail studies, etc.

FUND/DEPARTMENT: General Fund/Finance & Administration**Continued**

Essential Services continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FA-16	Financial System Op/Maint	18,363	x		0.16	System maintenance, GL/JL maintenance, new user training, testing, troubleshooting, and ongoing training
FA-17	Centralized Purchasing	198,829	x		2.00	Provides oversight of purchasing processes to assure compliance with City and State laws, buying and contract/bid management
FA-18	Cemetery Administration	23,738	x		0.28	Maintain cemetery records, sell plots, niches, coordinate burial arrangements
FA-19	Business License Administration	99,791		x	1.16	Maintain business license records, process annual renewals, collect delinquent accounts, provide customer support, needed to continue revenue stream
FA-20	Staff & Public Support - Records Services	57,275	x		0.45	Manage City-wide records program
Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FA-21	Park Smart Support	21,081		x	0.26	Issue parking permits, provide counter customer service and send quarterly notices for updates regarding Park Smart program
FA-22	Passport	37,544		x	0.54	Process passport applications for the U.S. State Department
FA-23	False Alarm Administration	44,078		x	0.53	Administer Kirkland's False Alarm Program, process initial applications, renewals and fines for false alarm offenses, implements enforcement
FA-24	Capital Improvement Program	70,424	x		0.60	Coordinate prep of long term planning for capital infrastructure needs. Monitor and manage the program as part of prudent fiscal practice to ensure integrity of the infrastructure
FA-25	Mail Services and On-call Hourly Wages	93,932	x		1.10	Collect and distribute all incoming external and internal City mail. Manage permits and bulk mailings
FA-26	Information Desk	23,134	x		0.30	Provide citizen support to all customers, answers the main phone line, supports the mail and copier room
FA-27	Document Management	101,351	x			Implementation of City's Document Mgmt system, including training, development of procedures and documentation of city-wide processes
100% Revenue-Supported Services		Expenditures			FTE's	Notes
FA-28	Utility Billing	627,823			6.84	Billing and customer service for water, sewer and solid waste customers

FUND/DEPARTMENT: General Fund/Finance & Administration**Continued**

Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FA-29	Director and Admin Asst.	297,225	x		2.00	Overall department management and administration
FA-30	Insurance	23,717	x			Internal charges
FA-31	IT and Facilities Charges	385,081	x			Internal charges
Total		3,647,463			29.05	

CITY OF KIRKLAND SERVICES MATRIX

FUND/DEPARTMENT: General Fund/Planning and Community Development

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PL-1	Building, mechanical & sign permits	262,029		x	2.50	Ongoing staff only including Overtime (\$2,000).
	<i>2 Planners (SG) \$96,471, (SL) \$96,471, and .5 DRM (NC) \$69,087</i>					
PL-2	State mandated land use permits	228,648		x	2.00	Includes subdivisions, shoreline, SEPA, ROW vacations, some zoning. Ongoing staff.
	<i>1.0 Planning Supervisor (JSM) \$126,766 and 1.0 Associate Planner (TL) \$101,882</i>					
PL-3	Comprehensive planning, regulations & shoreline management (State mandated)	226,860		x	2.00	Includes comprehensive plan & zoning code updates. Ongoing staff.
	<i>1.0 Sr. Planner (JR) \$111,682; .5 Sr. Planner (TS) \$57,589; .5 Sr. Planner (DC) \$57,589</i>					
PL-4	State mandated natural resource plans & regulations.	71,958	x		0.50	Ongoing staff only.
	<i>1.0 Dep. Director \$71,958</i>					
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PL-5	Public regulatory information	173,955		x	2.00	Respond to counter and phone inquiries. Ongoing staff only.
	<i>1.0 PIS (SG) \$88,166 and 1 PIS (CG) \$85,789</i>					
PL-6	Code enforcement	231,107	x		2.00	Ongoing staff only including Communications (\$2,080).
	<i>1.0 CEO (JT) \$107,171, .50 CEO (CS) \$52,770, .50 DRM (NC) \$69,086 and Communications (\$2,080)</i>					
PL-7	ARCH	62,757	x			Ongoing ARCH 2010 dues only.
PL-8	Comprehensive planning and regulations (non state mandated)	248,422	x		2.00	Includes some plan and code updates, affordable housing regs. Ongoing staff
	<i>.50 Dep. Director (PS) \$71,958, .50 Planning Supervisor (DN) \$63,383, and 1.0 Sr. Planner (JS) \$113,081</i>					

FUND/DEPARTMENT: General Fund/Planning and Community Development

Continued

Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PL-9	Land use permits not mandated by State	257,024		x	2.50	Includes discretionary permits required by Zoning Code. Ongoing staff only. Reduction would require code amendments that would need short term staffing.
	<i>.50 Planning Supervisor (DN) \$63,383, 1.0 Planner (DG) \$97,170, and 1.0 Planner (DB) \$96,471</i>					
PL-10	Urban forestry services	49,323	x		0.50	Ongoing staff only
	<i>.50 Urban Forester (DP) \$49,324</i>					
PL-11	Comprehensive planning and regulations (non state mandated)	113,081		x	1.00	Includes neighborhood plans; private amendment requests and optional plan/ code amendments. Ongoing staff only.
	<i>1.0 Sr. Planner (AR) \$113,081</i>					
PL-12	Natural Resource plans and regulations	57,589		x	0.50	Ongoing staff only.
	<i>.50 Sr. Planner (JLB) \$57,589</i>					
100% Revenue-Supported Services		Expenditures			FTE's	Notes
Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
	Salaries & benefits	386,940		x	3.56	Ongoing staff for budgeting; personnel; departmental management; interdepartmental coordination; coordination with councils, boards & commissions; training; records (Director, Admin. Supervisor, Sr. Office Spec., Office Tech.) including Director travel/medical allowance (\$2,700)
	<i>Director (ES) \$176,530 and Admin. Supervisor (PC) \$97,399 1.0 Sr. Office Spec. (CS) \$77,086, and .5 Office Tech. (AM) \$33,225</i>					
	Hourly Wages - Interns	4,789				Remaining Interns salaries & benefits
	Professional Services - Administrative	2,900	x			Ongoing recording secretary services for Hearing Examiner.

FUND/DEPARTMENT: General Fund/Planning and Community Development**Continued**

Administration continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
	Professional Services - Annual Retreat	1,400	x			Facility rental and consultant for department annual retreat.
	On- Call Administrative - Hourly Wages & benefits	32,647	x			Ongoing recording secretary services for PC, HCC, HE, DRB (\$10,770 wages & \$9,274 benefits). Also includes Admin. Aide (BS) (\$878), High School Admin. Intern (JM) (\$1,288), on-call for admin. vacation/sick (\$2,000) and overtime (\$2,000).
	Office Supplies, operating supplies, furniture	15,000	x			Department office supplies (\$10,000), operating supplies (\$3,000), furniture (2,000)
	Overhead expenses	286,464		x		Operating rentals (e.g. IT Oper Charges & Repl, fleet, telecom, radio); liability insurance
	Travel, training & dues for staff, PC, HCC and DRB	22,270	x			Staff and Planning Commission, Houghton Community Council and Design Review Board support. Travel (\$5,600), Training (\$8,655), Dues (\$8,015)
	Software, repairs/maintenance	21,900	x			All software purchases (\$1,600) and maintenance (\$20,300)
	Advertising	11,000	x			Advertising for projects and permits
	Printing/postage/miscellaneous	24,500	x			Department printing (\$23,000), postage (\$500) and meeting packet delivery (\$1,000)
	Professional Services	5,000	x			Cascade Cities Agenda Membership
	Total	2,797,563			21.06	

CITY OF KIRKLAND SERVICES MATRIX 2010

FUND/DEPARTMENT: General Fund/Police

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PD-1	Responding to Calls for Service - Patrol Division	4,320,830	x		37.00	A total of 36 FTE's are allocated to the Patrol Division with oversight of the division provided by two 0.50 Management Staff personnel (Lieutenant). Uniform costs are \$1,280 per Patrol FTE, Training costs are \$625 per Patrol FTE, and Overtime costs are \$3,701 per Patrol FTE. Costs for Management Staff are \$147,840.
PD-2	Public Safety Answering Point/911 Calls	1,695,674	x		0.20	With the transition to NORCOM for dispatch services in July 2009, the department will begin paying for services on a per call basis. Fees are included for that payment as well as portions of a Captain (.10) and a Lieutenant (.10) who will provide oversight to all NORCOM related issues. NORCOM fees total \$1,664,179 and costs for management staff are \$31,495.
PD-3	Training		x			Training expenditures have been allocated to the position/division where the FTE(s) are budgeted.
PD-4	Jail	1,334,539		x	15.00	Expenditures include salaries, benefits, uniform costs, and all Kirkland inmate expenditures. Revenues from Point Cities for Housing & Transport, total 2008 revenue received \$31,402. Training costs are \$500 per FTE. Unit is managed by Corrections Manager for a cost of \$136,653.
PD-5	Outside Agency Incarceration Costs	944,644	x			Inmate housing charges
PD-6	Records Maintenance	370,928	x		4.65	A total of 4.5 FTE's are allocated to Records with oversight provided by 0.15 Management Staff (Lieutenant). Uniform costs are \$345 per FTE and Training costs are \$500 per FTE. Overtime costs for the division are \$1,444. Costs for Management Staff are \$22,440.
PD-7	Evidence	86,278	x		1.10	Uniform costs are \$345 for this position, Training costs are \$500, and Overtime costs are \$338. Oversight is provided by a Lieutenant (0.10 FTE) for a cost of \$14,960.
PD-8	Accreditation	78,037	x		0.50	This position is filled by Management Staff (Lieutenant) personnel who serves as our Accreditation Manager in addition to other staff responsibilities. Included are \$5,000 yearly Accreditation fees.

FUND/DEPARTMENT: General Fund/Police
Continued

Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PD-9	Investigations Division	946,451	x		7.15	A total of 7.0 FTE's are allocated to the Investigations Division with oversight provided by 0.15 Management Staff (Lieutenant). Uniform costs are \$1,060 per FTE, Training costs are \$625 per FTE, and Overtime costs are \$4,444 per FTE. A fund for fees for Special Investigations (\$3,000) is included with this division. Costs for Management Staff are \$22,620.
PD-10	Management Staff	556,664	x		3.40	Management staff consists of 6 FTE's made up of 2 Captains and 4 Lieutenants. Portions of the Lieutenants' costs are allocated to provide oversight to other divisions within the department. Uniform costs are \$1,600 per FTE and Training costs are \$1,000 per FTE.
PD-11	Traffic Division	488,576		x	4.15	A total of 4.0 FTE's are allocated to the Traffic Division with oversight provided by 0.15 Management Staff (Lieutenant). The Traffic Division performs many mandated services such as investigation of fatal or serious injury traffic collisions. Revenues are available from the Traffic Safety Commission for reimbursement of costs associated with special emphasis and/or equipment. Uniform and Overtime costs are included in the total expenditures for the division, and Training costs are \$625 per FTE. Costs for Management Staff are \$21,911.
PD-12	Marine Patrol	39,000	x			Contract service with King County Sheriff's Office to provide for the routine patrol of waters to enforce laws and ordinances May through October of each year. Additionally, they may be called out to respond to serious emergency complaints or situations with a corresponding call out fee.
Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PD-13	School Resource Officer	110,446		x	1.00	Revenues from Lake WA School District partially support this position with the current contract calling for a yearly payment from LWSD in the amount of \$75,060. Uniform costs are \$1,100, Training costs are \$625, and Overtime costs are \$4,548. Oversight of this position is provided by the Community Services Unit Supervisor.
PD-14	Neighborhood Resource Officer	106,801	x		1.00	Uniform costs are \$1,100, Training costs are \$625, and Overtime costs are \$4,548. Oversight of this position is provided by the Community Services Unit Supervisor.
PD-15	Family Violence Detective	113,729	x		1.00	This position is assigned to the Investigations Division. Although listed as Discretionary, the position is responsible for all Domestic Violence incidents in the City. Elimination of the position would create a burden on the Investigations Division by the increased workload. Uniform costs are \$1,060, Training costs are \$625, and Overtime costs are \$4,444.

FUND/DEPARTMENT: General Fund/Police
Continued

Discretionary Services continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PD-16	Family/Youth Advocate	89,640		x	1.00	Minimal revenues are generated from Advocacy services provided to the Point Cities. This position is assigned to the Investigations Division and reports to that Division's Sergeant. Although listed as Discretionary, the position is vital in providing assistance, intervention, and counseling to victims of domestic violence as well as providing immediate crisis intervention to those victims and appearing with them at court hearings. The position also oversees the DART (Domestic Abuse Response Team) volunteer program. Uniform costs are \$200, Training costs are \$500, and Overtime costs are \$338.
PD-17	Community Services Unit Supervisor	124,470	x		0.95	The position provides direct supervision to the School Resource Officer and the Neighborhood Resource Officer. The position also interacts with citizen and business groups and provides crime prevention information to the public and serves as the department PIO. Uniform costs are \$1,100, Training costs are \$625, and Overtime costs are \$4,548.
PD-18	Special Response Team	16,580	x		0.05	It should be noted that although categorized as discretionary, the elimination of this service/program poses liability concerns. Personnel costs for FTE's assigned to this unit are budgeted within other divisions. Training costs are \$2,000. Oversight of the unit is provided by management staff personnel (0.05 Lieutenant) for a cost of \$7480.
PD-19	Crisis Negotiations Team	11,480	x		0.05	It should be noted that although categorized as discretionary, the elimination of this service/program poses liability concerns. Personnel costs for FTE's assigned to this unit are budgeted within other divisions. Training costs are \$1,500. Oversight of the unit is provided by management staff personnel (0.05 Lieutenant) for a cost of \$7480.
PD-20	Eastside Narcotics Task Force	121,256		x	1.00	Revenues are generated from seizure of property or money associated with illicit drug activity. Revenues must be used to fund narcotics related programs or equipment. Uniform costs are \$1,060, Training costs are \$625, and Overtime costs are \$4,444. Additionally, a narcotics investigation fund in the amount of \$5,000 is attached to this position.
PD-21	Crime Analysis	99,428	x		1.00	It should be noted that although categorized as discretionary, the position is responsible for mandated crime statistic reporting. The position also provides vital information on criminal activity (patterns, MO, etc.) that assists officers in the apprehension of criminals. Uniform costs are \$200, Training costs are \$500 and Overtime costs are \$338.

FUND/DEPARTMENT: General Fund/Police
Continued

Discretionary Services continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PD-22	K-9 Unit	113,487	x		1.00	Direct supervision provided by a Patrol Sergeant. Expenditures include necessary supplies for the police service dog as well as overtime for the officer. Uniform costs are \$1,000 and Training costs are \$1,000.
PD-23	Explorer Program	9,424	x		0.05	Although listed as discretionary, the Explorers provide a variety of assistance to the City for Special Events, such as Traffic Control, etc. Budgeted expenditures pay for a small portion of their uniforms and training. The Post generates revenue from their assistance at City and regional events, using that revenue for purchases not funded by the General Fund Police budget. Oversight of the unit is provided by the CSU Sergeant (0.05) for a total cost of \$5734.
PD-24	Chaplain's Program	750	x			The Police Chaplain performs a wide variety of volunteer services for the department and its' employees. The expenditures represent fees for attendance at a yearly training conference, a portion of which is funded by the FBI.
PD-25	Volunteer Program	750	x			Expenditures are for necessary clothing and uniform items utilized by our volunteers including our Speed Watch volunteers and DART volunteers.
PD-26	ProAct Unit	557,963	x		5.15	A total of 5 FTE's are assigned to this unit consisting of one Sergeant, three Officers, and one support position with oversight of the unit provided by 0.15 Management Staff (Lieutenant). Expenditures include salaries and benefits for the FTE's as well as uniforms and overtime. Training costs for the unit are \$3,000. A fund for fees for Special Investigations (\$1,600) is included with this unit. Costs for Management Staff are \$22,441.
100% Revenue-Supported Services		Expenditures			FTE's	Notes
PD-27	CJTC Commander	167,545				No FTE is associated with this position as it is a temporary position and funded only as long as the contract with the Training Commission is in effect. All costs associated with this position are reimbursed by the Criminal Justice Training Commission. Uniforms and Training for the position are provided by CJTC.
PD-28	CJTC Instructor	116,506			1.00	All costs associated with this position are reimbursed by the Criminal Justice Training Commission. Overtime costs are \$3,701. Uniforms and Training for the position are provided by CJTC.
PD-29	Parking Enforcement	146,236			2.00	Expenditures include salaries and benefits for the FTE's as well as uniforms, overtime, and supplies associated with Parking Enforcement. Oversight is provided by the Traffic Sergeant. Training costs are \$500 per FTE.

FUND/DEPARTMENT: General Fund/Police
Continued

Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PD-30	Director and Staff Coordinator	285,392	x		2.00	Salaries and benefits for Chief and Staff Coordinator. Uniform costs for Chief are \$1,500 and Training costs are \$3,129 (\$2,500 Chief, \$629 Staff Coordinator).
PD-31	Support Staff	396,011	x		4.10	Staff consists of the Administrative Corporal, Training Officer, and two Administrative Support positions with oversight provided by .10 Management Staff (Lieutenant). Functions of this group include training, hiring and recruiting, background investigations, inventory and control, and the Telestaff timekeeping system for which the assigned Lieutenant has responsibility. The administrative support positions provide timekeeping and payroll, arrange all travel and training registrations, and perform a wide variety of clerical support. Uniform costs total \$2,000 (\$800 each for sworn position and \$200 each for support position), Training costs total \$2,250 (\$625 each for sworn positions and \$500 for each support position), and Overtime costs are \$2,576 (\$950 for each sworn position and \$338 for each support position). Management staff costs are \$14,960.
PD-32	IT Charges	892,603	x			Includes Operating, Replacement & Telecom for all department staff.
PD-33	Fleet & Radio Charges	835,954	x			Includes Fleet Operating & Replacement for all department vehicles and Radio Operating for all department radios.
PD-34	Facilities Charges	462,768	x			Internal charges for rental of City Hall and evidence space at the Maintenance Center and Kirkland Municipal Court.
PD-35	Liability Insurance	180,031	x			
PD-36	Department Supplies & Other Miscellaneous Fees	132,663	x			Includes department supplies consisting of firearms supplies (lethal & less lethal), civil unrest supplies, replacement body armor and office & operating supplies, as well as fees for postage, repairs & maintenance of equipment, association dues, and a wide variety of professional fees that provide support for functions in both the Operations and Services Divisions.
PD-37	Communication Fees	62,190	x			Fees for all data lines, radio lines, pagers, and phones.
PD-38	Professional Fees	40,563	x			Provision of funds for costs related to grant consulting and regional records management data bases which provide vital criminal history information.
Total		16,056,287			95.50	

CITY OF KIRKLAND SERVICES MATRIX**FUND/DEPARTMENT: General Fund/Fire and Building**

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FB-1	Emergency Management	206,738	x		0.50	.50 Admin Deputy Chief/benefits+ Emr Prep Coord/benefits (50% EMPG grant - one time funded) + Operating cost = \$25,214
FB-2	Fire Training	434,989		x	2.20	20% Deputy Chief Salary/Benefits plus 2 Training Officers + Firefighter Training Costs
FB-3	Fire Inspection	368,445		x	2.70	ADC .20, Fire Marshall (.90), DFM (.80), Inspector (80), Operating Cost = \$26,558
FB-4	Fire Investigation	101,905	x		0.50	.10 Fire Marshal, .20 DFM& Inspector, = Operating cost/OT Stand-by = \$41,700
FB-5						
FB-6	Fire/Bldg Records Management	111,283		x	1.60	85% Fire Clerk, 75% Building Clerk = Professional Services cost \$1,500
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FB-7	Fire Suppression/EMS	574,742		x	3.80	80% Deputy Chief Salary/Benefits & Operating Costs plus 3 Shift Battalion Chiefs
FB-8	Station 21	1,639,879		x	12.00	Salary/Benefits + 15% of all Stations Operating Budget
FB-9	Station 22	2,205,777		x	16.00	Salary/Benefits + 20% of all Stations Operating Budget
FB-10	Station 24	202,553		x		10% of Budget plus Firefighter OT (12 Hrs)=327,442 (Conversion 4 Firefighters to OT) 4/30/09 NO OT, per Jack
FB-11	Station 25	1,701,665		x	12.00	Salary/Benefits + 15% of all Stations Operating Budget
FB-12	Station 26	2,480,487		x	18.00	Salary/Benefits + 20% all Stations Operating Budget
FB-13	Station 27	2,512,242		x	20.00	Salary/Benefits + 20% of all Stations Operating Budget
FB-14	Reserve Program	51,600		x		
FB-15	Trench Rescue and Training	8,100		x		
FB-16	Hazardous Materials	21,900		x		

FUND/DEPARTMENT: General Fund/Fire and Building**Continued**

Essential Services continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FB-17	Confined Space Rescue	6,450		x		
FB-18	Water Rescue	9,750		x		
FB-19	Motor Vehicle Rescue	11,520		x		
Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FB-20	Chaplain's Program	8,400		x		Funded from Reserve Program Budget Line Item. The Chaplain's Program provides a wide variety of services and support for employees as well as citizens in crisis.
FB-21	Public Education Coordination	109,116		x	1.00	Public Education Coordinator/Benefits/OT +operating cost \$11,308
FB-22	My Bldg. Permit.com	64,783		x	0.60	Transactional Credit Card –time for committees.
FB-23	Code Enforcement	83,339			0.85	Bldg. Inspectors, including landlord tenant resolution
100% Revenue-Supported Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FB-24	Addressing	55,250			0.75	Permit Techs
FB-25	Plan Review	654,943			6.10	Bldg. Plans Examiners, 2 (vacant) third party review + Operating Costs
FB-26	Construction Inspection	622,434			5.85	Building Inspectors, Permit Transcriber + Operating Costs
FB-27	Permitting	401,578			3.38	Permits Techs (one vacant Permit Tech position) Operating Costs.
Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
	Director (1); ADC (.30); Admin Asst. (2); Admin Clerk (.15)	432,700		x	3.45	Salaries/Benefits/Benefits/OT/ + Operating Costs = \$23,924
	Insurance	107,146		x		In Admin Budget for whole Department (the portion covering operations should be offset by FD#41
	Internal Charges	2,234,816		x		Includes Fleet, IT, Norway Hill, and Communications (including Dispatch) - Operations internal charges are offset by FD#41
	Total	17,424,530			111.28	

CITY OF KIRKLAND SERVICES MATRIX**FUND/DEPARTMENT: General Fund/Non-Departmental**

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
ND-1	Puget Sound Clean Air Agency	38,000	x			Mandatory per Washington State Clean Air Act RCW 70.94.093
ND-2	2% Liquor Excise Tax	12,505	x			2% based on yearly liquor sales
ND-3	LEOFF 1 Direct Medical Payments	36,338	x			Police and Fire LEOFF 1 Direct Medical Payments
ND-4	LEOFF 1 Medical Insurance	466,433	x			Police and Fire LEOFF 1 Insurance Premiums
ND-5	Mail Services - Postage	84,000	x			Citywide Postage
ND-6	Debt Service	757,875	x			Parking Garage and City Hall
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
ND-7	Repairs and Maintenance - Copier Maintenance	4,000	x			Routine maintenance and repairs on copy machines
ND-8	Printing, Envelopes, Letterhead, Forms	15,062	x			Stationary supplies, forms for all departments
ND-9	Operating Supplies - Office	29,815	x			Paper products, toner
Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
ND-10	Employee Transportation Program	30,000	x			Commuting incentive for city employees
ND-11	Credit Card Fees	30,000	x			Development Services Credit Card Fees
ND-12	KPC Admission Tax Rebate	45,000		x		Kirkland Performance Center - Admission Tax Rebate
ND-13	ARCH Funding	216,000	x			Funding for A Regional Coalition for Housing Operations
ND-14	Fund 125 Subsidy	50,000	x			Subsidy for Parks Maintenance Fund
ND-15	Litigation Reserve Fund 157	150,000	x			Transfer of funding for the Litigation Reserve
ND-16	Management Retreat	1,000	x			Yearly management retreat

FUND/DEPARTMENT: General Fund/Non-Departmental
Continued

Discretionary Services continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
ND-17	Office Furniture and Equipment - Breakage	6,250	x			Unforeseen breakage/loss of small office equipment
ND-18	Misc Equipment & Supplies For Copy Room	750	x			Supplies Equipment
ND-19	Misc Repairs to Microfiche Reader/Printer	1,500	x			Microfiche Reader for Ord
ND-20	MMS	325,539	x			MMS Charges
ND-21	MultiMedia Services Intern	5,050	x			MMS Charges
ND-22	Graphic Specialist - Budget Adj	36,905	x			Restore Graphic Specialist to .5 FTE
100% Revenue-Supported Services		Expenditures			FTE's	Notes
Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
ND-23	Insurance	3,786	x			Fidelity Bond
ND-24	Facility Charges	47,074	x			City Hall Annex
	Total	2,392,882			-	

CITY OF KIRKLAND SERVICES MATRIX
DEPARTMENT: Public Works - Street Fund

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
ST-3	Streetlight Maintenance	29,075	x		0.25	Streetlight Inspect/Repair
ST-4	Streetlight Operations	413,382	x		-	Budget Operational Costs - Streetlights
ST-5	Signal Maintenance	119,607	x		1.45	Signal Maintenance/Repair
ST-6	Electrical	43,609	x		0.10	Electrical Repair
ST-8	Signal Operations	82,354	x		-	Budget Operational Costs - Signals
ST-9	Sign Shop	114,195	x		2.00	SignShop Operations
ST-10	Sign Shop Operations	67,780	x		-	Budget Operational Costs - Signs
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
ST-1	Bridges	6,284	x		0.20	Bridge Maintenance
ST-2	Sidewalk Grind	13,691	x		0.15	Sidewalk Offset Grinding
ST-7	Crosswalk Maintenance/Inspection	15,031	x		0.20	Lighted Crosswalk Maintenance/Inspection
ST-11	NTCP	49,500	x		-	Program Cost Budget handled by Traffic Engineering
ST-12	Parking Management	55,830		x	0.50	Program Cost Budget handled by Traffic Engineering; Tami White
ST-13	Shoulders	14,221	x		0.10	Shoulder Grading
ST-14	Curb/Gutter	8,380	x		0.05	Curb/Gutter Repair
ST-15	Temp Patch	22,602	x		0.15	Pothole Repair
ST-16	Hot Patch	356,130	x		2.46	Asphalt Hot Patching
ST-17	Saw Cuts	77,244	x		0.53	Asphalt Saw Cutting
ST-18	Extruded Curb	11,086	x		0.07	Extruded Curb Repair/Install

Continued

DEPARTMENT: Public Works - Street Fund

Essential Services continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
ST-19	Conc. Repair	37,015	x		0.33	Flat Concrete Repair
ST-20	Gravel Paths	2,386	x		0.06	Gravel Path Maintenance
ST-21	Paths/Trails	770	x		0.02	Paths/Trails Maintenance
ST-22	Paths/Trails Operations	2,704	x		-	Budget Operational Costs - Paths/Trails
ST-23	Parking Facilities	10,725	x		0.13	Parking Facilities Maintenance
ST-24	Parking Facilities Landscapes	3,075	x		0.04	Parking Facilities Landscapes Maintenance
ST-25	Parking Facilities Operations	35,980	x		-	Budget Operational Costs - Parking Facilities
ST-26	MC Import/Export	15,590	x		0.20	Spoils Loading
ST-27	MC Inventory	9,332	x		0.12	Inventory Taking
ST-28	MC Facility Operation	4,467	x		0.05	Yard Operations
ST-29	Street Sweeping	102,156	x		0.75	Street Sweeping
ST-30	Street Sweeping Operations	8,465	x		-	Budget Operational Costs - Street Sweeping
ST-31	Flail Mowing	44,465	x		0.45	Mowing activities
ST-32	Trees/Brush	64,168	x		0.25	Tree/Brush field work
ST-33	Medians	70,408	x		0.85	
ST-34	Median Operations	64,098	x		-	Budget Operational Costs - Medians
ST-35	Facility Maintenance - Grounds	26,503	x		0.37	City owned bldg landscape maintenance
ST-36	Public Grounds Operations	10,930	x		0.13	Budget Operational Costs - Public Grounds

DEPARTMENT: Public Works - Street Fund
Continued

Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
ST-37	Alleys	11,165	x		0.07	Alley Maintenance
ST-38	Crack Seal	19,897	x		0.13	Asphalt Crack Sealing
ST-39	Snow/Ice	23,666	x		0.15	Snow/Ice Control
ST-40	Snow/Ice Operations	1,294	x		-	Budget Operational Costs - Snow/Ice Removal
ST-41	Street Litter	6,152	x		0.08	Street Litter
ST-42	Spraying	12,290	x		0.11	Spray program
ST-43	Roadside Litter	4,309	x		0.05	Litter removal from roadside
ST-44	Ancillary Operations	3,044	x		-	Budget Operational Costs - Ancillary
ST-45	Graffiti	68,549	x		1.00	Graffiti Removal ROW and Parks
ST-46	CBD Appurtenance	25,211	x		0.35	CBD focus activities
Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
	Admin. Operations	333,662	x		1.60	Budget Operational Costs Including Maint/Supervision
	Grounds Maintenance - Admin	61,930	x		0.60	Public Grounds Supervision
	Internal Professional Services	892,016			-	
	IT Charges	116,332	x		-	
	Fleet Charges	343,117	x		-	
	Facility Charges	86,865	x		-	
	Insurance	78,882	x		-	
Total		4,101,619			16.10	

CITY OF KIRKLAND SERVICES MATRIX**FUND/DEPARTMENT: Parks Maintenance Fund/Parks and Community Services**

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PM-1	Inspections / installations	10,125	x		0.10	Inspect play areas, docks, lighting, repair and document, ADA accessibility
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PM-2	Ballfield Maintenance	297,037		x	3.00	Ballfield prep, maintenance, scheduling, administration
PM-3	Park & City/School partnership mowing	198,025	x		2.00	Mowing and turf maintenance, administration
Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
PM-4	Garbage / litter collection /park closure	50,623		x	0.50	Removal of garbage & litter, close parks and lock gates
PM-5	Restroom operations	57,623		x	0.50	Maintenance, repairs, labor
PM-6	Irrigation	40,499		x	0.40	Maintenance & operation of irrigation systems, utilities, supplies, labor, training
PM-7	Night and Weekend coverage	101,247		x	1.00	Staff for ballfield prep, garbage/litter, restroom maintenance after 5 pm Mon - Fri and all day Sat/Sun
Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
	Interfund Charges	172,874	x			
	Insurance	15,912	x			
Total		943,964			7.50	

CITY OF KIRKLAND SERVICES MATRIX

FUND/DEPARTMENT: Equipment Rental Fund/Public Works

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
ER-1	Vehicle Licensing	10,212		x	0.05	Fleet Supervisor's time (0.05 FTE - \$6,212), and licensing fees (\$4,000).
ER-2	Vehicle Insurance	70,394		x	0.05	Fleet Supervisor's time (0.05 FTE - \$6,212), insurance cost (\$64,182).
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
ER-3	Fuel/Fuel System & Tanks	601,399		x	0.40	Includes all fuel (\$558,310), system administration - Fleet Supervisor's time (0.20 FTE - \$24,848) Fleet Admin's time (0.20 FTE - \$13,145) , and fueling software support (\$5,096). Gasoline for all city vehicles.
ER-4	Vehicle/Equipment Maintenance	696,013		x	4.00	Includes staff labor (\$376,420) consisting (4.0 FTE) mechanics. Plus parts, outside vendors, shop equipment, tools, tires, lubricants, shop supplies, shop repair (\$310,948). Removal would require negotiations of impacts with the Teamster Union.
ER-5	Vehicle/Equipment Acquisition	467,840		x	0.15	Fleet Supervisor's time (0.15 - \$18,636) plus amount budgeted for vehicle acquisition in 2010 (\$448,707), plus advertising of bids (\$497). Not replacing vehicles will increase the cost for repairs and maintenance.
ER-6	Vehicle/Equipment Disposition	6,212		x	0.05	Includes Supervisor's time (0.5 FTE - \$6,212) included in surplus and auction of equipment. Exclusion will impact maintenance and replacement costs.
ER-7	800 MHZ Radio/Access Repair	173,815		x	0.20	ESPCA access charges (\$108,510), repair contract (\$41,096), and Fleet Supervisor's time (0.15 FTE - \$18,636), and Admin Asst. time (0.05 FTE - \$6,573). Elimination would degrade our ability to operate with other governmental agencies as well as internally degrading the public safety communications for the City.
Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
ER-8	Vehicle Cleaning	5,000		x		Vehicle washing at vendor White Swan, 90% is Police vehicles conducted by officers. Impact would be the Police officers time to care for their vehicles which would take away public safety duties and increase the use of the wash station at the maintenance center.
100% Revenue-Supported Services		Expenditures			FTE's	Notes

FUND/DEPARTMENT: Equipment Rental Fund/Public Works**Continued**

Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
	General Administration - Supervisor	64,490		x	0.60	Fleet Supervisor time (0.2 FTE - \$24,848) Internal Service Manager time (0.4 FTE- \$39,662)
	Accounting, Budgeting, Database	67,652		x	0.90	Fleet Supervisor time (0.15 FTE - \$18,368) Admin Asst (0.75 FTE - \$49,284).
	IT and Facilities Charges	224,648		x		IT and Facilities charges.
	Total	2,387,675			6.40	

CITY OF KIRKLAND SERVICES MATRIX
DEPARTMENT: Information Technology

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
IT-1	Support for Finance systems	338,571			1.12	Mandated by the state and federal agencies (reporting to IRS, DRS, etc.). Includes all parts of finance systems (General Ledger, Accounts Payable, audit support, timekeeping, payroll, human resources, etc.).
IT-2	Support for Document Management systems	94,980			0.37	New digital WAC mandates management of electronic records.
IT-3	City-wide desktop software licensing	145,597			-	We are in a contractual relationship with Microsoft for the next three years to keep software licenses up to date. Includes Microsoft Enterprise agreement and Microsoft Software Assurance.
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
IT-4	PC support	520,570			2.86	Includes help desk system, help desk staff, training, Council meeting support, PC replacements, desktop management, desktop security.
IT-5	GIS	460,620			3.56	Includes data management and maintenance, data development, analysis, maps, mapbooks, GIS application maintenance, etc. GIS also receives significant CIP funding as a separate revenue source. A large portion of the CIP funding for GIS is from utilities.
IT-6	Central server and network support	439,794			2.31	Includes staff costs, cabling and cable installation, backup tapes, network equipment maintenance, and software, network consulting and support. Replacement funding for servers and network equipment is in the CIP.
IT-7	Telecomm and support	133,629			0.54	Telephone system operation and maintenance, call accounting, bill management, voice mail, etc.
IT-8	Permit system and support	300,659			0.47	Includes permits and inspections, business licensing, and field mobility. Expenditures include transfer from CIP for permit system replacement, \$214,200.
IT-9	Police system and support	210,326			1.19	Police systems support for internal systems, automated tickets, helping NORCOM get started, support for Court, etc.
IT-10	Fire system and support	51,474			0.23	Fire is dispatched through Bellevue and the majority of their system costs reside there and are paid through contract. We primarily support records management and inspection.
IT-11	Copier purchase and support	2,600			-	Lease and maintenance costs for city copiers.
IT-12	Franchising and management	38,449			0.25	Negotiate and manage telecommunication franchise agreements granted by the City. Includes antenna siting and leases, cable franchise, and franchise management.
IT-23	eCityGov Alliance	77,000				

DEPARTMENT: Information Technology
Continued

Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
IT-13	Parks system and support	38,370			0.19	Includes recreation software support and staff assistance.
IT-14	Public works system and support	75,592			0.33	Maintenance management system which tracks utility assets such as pipes and valves and management of public works work orders.
IT-15	Web system	232,022			1.15	Intranet and internet system and support.
IT-16	Print media production	182,126			1.73	Supports communication to the community and within the organization. Design and create information signs that get used on park kiosks; design, create and produce brochures, posters, flyers, invitations, newsletters, manuals for the organization. Prepares graphics for use with television and for web. Includes on-call graphic support.
IT-17	City council meeting support	25,484			-	Produces live video of regularly scheduled Council meetings and study sessions. Includes preparation and test, actual filming and may include minor editing. Includes Granicus web streaming software.
IT-18	Television station management	115,150			1.22	Ensures operations comply with FCC rules, develops and maintains program schedule (for web and TV). Schedules programs for airing on the channels, trouble shooting problems and maintenance of equipment. Includes searching for free programming, seeking sponsors, promoting TV channels, networking, preparing community notices, responds to special requests and inquiries.
IT-20	Other video services	90,378			0.30	Youth Council, Currently Kirkland, Senior Council and other video services for the organization. Produce DVD copies, special request for services.
100% Revenue Supported Services		Expenditures			FTE's	Notes
IT-21	Utilities systems and support	47,329			0.19	
	Northshore Fire District Support	87,020			-	Northshore Help Desk 1.0 temporary FTE per contract.
Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
IT-22	Director and Admin Assist	290,132			2.00	
Total		3,997,869			20.00	

CITY OF KIRKLAND SERVICES MATRIX**FUND/DEPARTMENT: Facilities Maintenance Fund/Public Works**

Mandated Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FM-1	ADA Code Compliance	25,287	x		0.10	Elevator & automatic door maintenance
FM-2	Ergonomics	16,139	x		0.25	Installation of keyboard trays, etc.
FM-3	Maintain Fire/Life & Safety Systems	49,323	x		0.15	Inspection, monitoring & maintenance of fire suppression & alarm systems (incl phone lines & Fire Station doors & alarm systems)
FM-4	L&I Compliance	5,936	x		0.05	Boiler certification, training, safety meetings
FM-5	Flags	1,802	x		0.02	Flags & conformance with "half-staff" schedule
FM-6	DOH Compliance -Backflow Tstg	1,262	x			Required testing of backflow prevention assemblies on boilers, etc.
FM-7	Pesticide Certification (Grounds)	106	x			Required certification and training for pesticide handling
Essential Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FM-8	24 Hour Coverage/Emergency Response	22,341		x		Standby Pay & Overtime
FM-9	HVAC/Air Quality Issues & Energy Conservation	111,361		x	0.82	Maintenance of HVAC systems at all city buildings
FM-10	Emergency Systems Support	32,773		x	0.10	Inspection & maintenance of generators & UPS
FM-11	Public Building Infrastructure & Systems Maintenance	209,497		x	1.36	Maintenance of infrastructure & systems -painting, repair, plumbing, lighting, electrical, etc. (incl. supplies & gen prof svcs & rpr/maint)
FM-12	Security Systems	34,233		x	0.30	Maintenance, installation and purchase of locks, keys, security systems, etc.
FM-13	Pest Control	7,014		x	0.01	Contracted pest control services
FM-14	Life Cycle Projects	39,837		x	0.40	Coordination, review and management of building life cycle projects
FM-15	Rental Property Management & Maintenance	29,742		x	0.05	Coordination of rental properties & fees for contracted management & maintenance & leasehold excise taxes
FM-16	Janitorial	193,801		x		Cleaning services at all city buildings
FM-17	Janitorial -Supplies	20,900		x		Supplies for cleaning all city buildings

FUND/DEPARTMENT: Facilities Maintenance Fund/Public Works**Continued**

Essential Services continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FM-18	Janitorial -Carpet & Upholstery Cleaning	31,107		x		Carpet & upholstery cleaning @ all facilities
FM-20	Landscaping -City Facilities	40,352		x	0.55	Public Grounds staff landscaping
FM-21	Landscaping -City Facilities (hourly wages)	14,612		x		Public Grounds seasonal landscaping
Discretionary Services		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
FM-22	Janitorial -Window Cleaning	2,064		x		Exterior window cleaning
FM-23	Janitorial -Art Display Cleaning	1,272	x			Contracted City Hall art cleaning
FM-25	Office Reconfiguration	7,895	x		0.14	Moving furniture, reconfiguring cubicles
FM-26	New Construction/Tenant Improvements	7,360	x		0.08	New hard-wall offices, etc.
FM-27	Training	8,344		x		Dues & memberships and training needed for maintenance staff to keep level of knowledge & certifications - Travel & Subsistence included
FM-28	Inventory Control	11,075		x	0.13	Maintenance & distribution of supplies (esp. janitorial)
FM-29	Project Management	14,939		x	0.15	Management of non-Life Cycle projects
FM-30	Space Planning	7,840	x		0.04	Ongoing space planning efforts - largely coordination of consultants
FM-31	Work Order System	9,138	x		0.10	Maintenance of work order system
Administration		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
	Facilities Admin	44,332	x		0.50	Internal Services Manager (45%); Maint & Inv (5%)
	Grounds Admin	43,910	x		0.40	Public Grounds Supervisor (35%); Street Division Manager (5%)
	Other Admin Costs -Facilities & Grounds	41,935	x			Office supplies, uniforms, operating supplies, printing, RFO advertising, arborist, misc. consulting & contract services, etc.
	Small Tools & Minor Equipment	5,626	x			Shop tools, broken hand tool replacements, etc.
	Interfund Transfers	456,855	x			Lifecycle project transfer - 447,229

FUND/DEPARTMENT: Facilities Maintenance Fund/Public Works**Continued**

Administration continued		Expenditures	Revenue Offset?		FTE's	Notes
			None	Partial		
	IT, Fleet, Radio & Telecom Charges	102,777	x			Internal service charges
	Municipal Court Lease	310,053	x			Lease & associated costs for Municipal Court space (rent, prop tax, prop ins, common area prof svcs)
	Parks Maintenance Bldg Lease (KCHA)	94,327	x			Lease for Parks Maintenance space
	Insurance	120,567	x			Insurance on city building contents, Facilities Admin Liability - 4,662
	Utilities	597,324	x			Water, Sewer, Electricity, Gas for all city buildings
	Refuse Collection & Disposal	37,470	x			Trash removal at three fire stations outside Kirkland city limits & New Waste Management Charge
	Accounts Payable	22,845	x		0.25	Requisition activities, etc.
	Communication	4,418	x			Cell phones, pager
	False Alarm Charges	735	x			Kirkland PD
	Total	2,840,527			5.95	

2009-14 CIP

Projects Funded by General Purpose Revenues for 2009-2010

CIP Category CIP Project	Total Funded 2009-2010	Interest		Sales Tax		Gas Tax		Subtotal Gen Purpose Revenue		Reserves & Prior Year Savings		Total	
		2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010
Transportation													
Street Preservation Program	4,000,000	-	-	270,000	270,000	534,000	545,000	804,000	815,000	-	-	804,000	815,000
Public Safety													
Mobile Data Computers Repl.	227,300	-	-	-	-	-	-	-	-	168,200	-	168,200	-
Breathing Air Fill Station Repl.	159,100	-	117,730	-	-	-	-	-	117,730	-	-	-	117,730
Permanent Information Displays	220,000	206,900	-	-	-	-	-	206,900	-	13,100	-	220,000	-
Information Technology													
Geographic Information Systems	509,000	87,900	76,800	5,100	39,200	-	-	93,000	116,000	-	-	93,000	116,000
Records Management System	305,700	-	-	144,900	160,800	-	-	144,900	160,800	-	-	144,900	160,800
Finance and HR System Modules	171,600	88,400	83,200	-	-	-	-	88,400	83,200	-	-	88,400	83,200
Local and Wide Area Networks	787,200	247,730	449,780	-	-	-	-	247,730	449,780	32,270	57,420	280,000	507,200
Help Desk Clientele System Repl.	31,100	-	-	-	-	-	-	-	-	31,100	-	31,100	-
Permit Plan System Replacement	571,000	-	-	-	-	-	-	-	-	356,800	214,200	356,800	214,200
Facilities													
City Hall & Public Safety Expansion	9,592,000	-	-	-	-	-	-	-	-	3,000,000	6,592,000	3,000,000	6,592,000
Total	16,574,000	630,930	727,510	420,000	470,000	534,000	545,000	1,584,930	1,742,510	3,601,470	6,863,620	5,186,400	8,606,130

**CITY OF KIRKLAND****Department of Public Works****123 Fifth Avenue, Kirkland, WA 98033 425.587.3800****www.ci.kirkland.wa.us**

To: Tracey Dunlap, Director of Finance and Administration

From: Daryl Grigsby, Public Works Director
David Godfrey, P.E., Transportation Engineering Manager

Date: May 21, 2009

Subject: FLEXPASS UPDATE

Background

City of Kirkland Employees currently receive Metro Transit Flexpasses as a part of the City's Commute Trip Reduction program. These passes allow employees to ride for free on the King County Metro and Sound Transit systems. The current passes will expire at the end of August 2009. During the 2009-2010 budget process, a service package to continue the program was submitted but was not approved, as the total cost was estimated by Metro to increase from \$42,630 in 2007-2008 (\$21,315 per year) to \$98,522 (\$49,261 per year) for 2009-2010. Flexpasses are offered to employees in addition to an incentive of up to \$30 per month for those who do not drive alone to work.

Flexpasses costs are discounted below normal transit passes, but must be purchased for an entire organization or worksite, in the City of Kirkland's case about 310 employees. Along with bus fare, Flexpasses include vanpool fare and guaranteed ride home benefits.

The region's transit properties have agreed to an integrated fare structure called ORCA. ORCA's rollout began in April. ORCA uses a "smart card" media that allows options and features beyond the current Flexpass. This includes the ability to add funds to a specific card and to monitor its use.

The City of Kirkland is a CTR affected employer and is therefore required to make a good faith effort to reduce drive alone trips. In keeping with our CTR ordinance, the City is required to reduce our drive-alone rate by 10% by 2011. Our current drive alone rate is 74% so our 2011 drive-alone goal is 67%. There are no hard penalties for not meeting CTR goals. The City of Kirkland is also responsible for ensuring that other CTR employers in Kirkland are making good faith efforts to meet their goals.

Records indicate that 30 employees were bus users in our last reporting period January through March of 2009. Eighteen employees rode the bus 60% or more of their scheduled shifts, 6 employees rode the bus between 40% and 59% of their scheduled shifts and 6 more rode the bus between 20% and 39% of their shifts.

Options

OPTION 1: An ORCA passport card is most similar to the current Flexpass. Metro's current estimate for this type of card is \$126/pass or a total of \$39,000 for 310 passes for one 12 month period. These passes would allow employees to ride at no additional cost on any of the regions transit systems. It would also subsidize 100% of vanpool costs.

OPTION 2: Discontinue subsidized bus trips for employees. The impacts of this change would have to be negotiated with employee bargaining groups.

OPTION 3: Council could designate a certain amount of funding to be used for subsidizing employee bus trips, for example between \$15,000 and \$20,000 for one year. Staff would then manage the funds to reimburse employees at some rate, say 50% to 100%, for bus trips taken for work purposes on a first come/first served. Highest priority would be given to those employees that ride the bus 60% or more of their scheduled shifts. Although the ORCA system would aid in accounting and reimbursing, reimbursing employees on a trip by trip basis would add a significant burden to the record keeping staff. Each reimbursed trip would have to be individually verified to assure that it was for work purposes.