



**CITY OF KIRKLAND**  
Department of Finance & Administration  
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## MEMORANDUM

**To:** Kurt Triplett, City Manager

**From:** Tracey Dunlap, Director of Finance & Administration  
Sri Krishnan, Financial Planning Manager

**Date:** March 4, 2011

**Subject:** **2011-2012 BUDGET ADJUSTMENT: 2009-2010 OPERATING CARRYOVERS & OTHER ADJUSTMENTS**

### **RECOMMENDATION:**

The City Council adopt the attached ordinance increasing the 2011-2012 budget appropriations for selected funds to reflect carryovers, actual beginning cash balances (resources forward), and other adjustments.

### **BACKGROUND DISCUSSION:**

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

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

This budget adjustment reflects appropriation increases to the adopted 2011-2012 budget.

Three types of adjustments are included in the proposed 2011-2012 budget amendment:

1. Carryovers totaling \$1,086,335,
2. Adjusting resources forward by \$3,626,657, and
3. Other adjustments of \$4,306,255.

The following is a recap of major items requested in this budget adjustment:

1. **Carryovers** relate to uncompleted projects, contracts, or purchases that were authorized but not spent in the prior biennial budget. In order to complete these items, both the funding and the expenditure authority need to be "carried over" from the 2009-2010 Budget to the 2011-2012 Budget. Accordingly, the 2011-2012 Adopted Budget needs to be amended. Funding for carryovers primarily comes from recognizing cash that was obligated but not spent in the prior biennium (i.e. Resources Forward) and from external sources such as grants. In some funds, carryovers are funded by reserves in recognition that appropriated reserves are adequate to fund such items. Carryovers funded from reserves do not require an appropriation change as they are line item adjustments within the funds' appropriation.

Capital projects carryovers are still being analyzed and are not included in this budget adjustment, but will be presented at a future Council meeting. Carryovers included in this adjustment are for operating funds only. Carryover requests in the operating funds primarily consist of uncompleted service packages and other one-

time projects or activities. Recommended carryover requests total \$452,700 in the General Fund and \$633,635 in other operating funds. Carryover items include the following:

- **2010 Invoice Payments** – Carryovers in this category reflect adjustments to the 2011-2012 Budget to acknowledge payment of invoices in the current biennium for services received in the prior biennium. This adjustment is necessary because vendors did not invoice the City in time to be paid by the end of 2010. Carryovers for invoice payments in the General Fund total \$201,368 and \$109,204 in all other operating funds, including:

General Fund

- Human Services Contract Payments, \$133,585
- Police Patrol Uniforms, \$17,400
- December Storm Cleanup and Repairs, \$11,700
- Other invoices \$38,683

All other funds

- Smartnet Support, \$47,000
- Springbrook Software Maintenance, \$22,000
- Tourism Website Redesign, \$14,804
- Other invoices \$25,400

- **Projects not completed in 2009-2010** – These recommended carryovers are for projects previously funded in the 2009-2010 Budget but not yet completed. Recommended carryovers for 2009-10 projects continuing into or being postponed until the 2011-12 biennium total \$194,868 in the General Fund and \$430,573 in other funds, including:

General Fund

- Growth and Transportation Efficiency Center (GTEC) Grant Match, \$100,000
- Neighborhood plan updates, \$24,000
- Bicycle Wayfinding Grant Match, \$14,000
- Active Transportation Plan Implementation, \$12,819
- Tree canopy analysis, a state grant was received for the project, which was delayed to 2011, \$10,000
- Eight other projects totaling \$34,049

All other funds

- Contracts in the Surface Water Fund started in 2010, \$187,164
- Watermain upgrades at 116<sup>th</sup> and 120<sup>th</sup>, \$50,000
- Surface Water rehabilitation project, \$29,521
- Comcast audit, \$25,000
- Facilities commander door control software and hardware, \$16,892
- Centennial replacement trees, (funds for the project were donated specifically for trees), \$16,467
- Eight other projects totaling \$105,529

- **Other Carryovers** – Recommended carryovers for other items that do not fall into the categories discussed above total \$56,464 in the General Fund and \$93,858 in other funds. Summary of other carryovers:

General Fund

- City Manager relocation from 2010 salary savings – up to \$28,940
- Park Place and annexation consulting services, \$15,935
- Annexation related expenses – Incorporating the annexation area into the state required Shoreline Master Program, \$5,204
- Replacement of public notice signs, \$4,100
- Cultural Council, \$2,285

All other funds

- Facilities Engineer and Maintenance Inventory Technician – funding approved during the 2009-10 biennium related to resource needs for the Public Safety Building expansion project, \$76,447

- Opportunity fund & utility undergrounding – Funds are used to take advantage of one-time opportunities to install small sidewalks connections in conjunction with development projects, \$17,411

2. **2011 Resources Forward**, or beginning fund balance (cash), was estimated as part of the 2011-12 budget process during fall 2010. Now that 2010 is complete and the books have been closed, an analysis has been completed of operating funds (capital and other non-operating funds will be completed at a later date) to reconcile the estimated resources forward with actual balances. Operating Funds will receive an adjustment (increase or decrease) to the budgeted beginning balance with a corresponding offset to the expenditure side. This offset is usually to a reserve account, but may be to other line items depending on the nature of the change in the beginning balance. Total beginning fund balance for all operating funds is a net increase of \$3,626,657. Of this amount, \$1,250,035 is in the General Fund. After factoring out obligated program reserves, the unobligated cash balance in the General Fund is \$618,374. This additional cash balance was the result of budget under-expenditures of \$579,904 and additional revenues of \$38,467. The table below illustrates the allocation of the net cash balance adjustments to the operating funds.

<b>Total Net Resources Forward Cash Adjustments</b>	<b>\$3,626,657</b>
<b>Net General Fund Cash Adjustment</b>	<b>\$1,250,035</b>
Less Various Program Reserves	\$631,951
<b>General Fund Unobligated Cash Balance</b>	<b>\$618,084</b>
<b>Total Other Funds Net Cash Adjustments</b>	<b>\$2,376,332</b>
General Gov't Operating Funds Reserves	\$386,730
Internal Service Funds Reserves	\$796,462
Utility Funds Reserves	\$1,193,140

There are a number of potential uses for the unobligated General Fund balance of \$618,274, which include:

- Set aside funding for the remaining deficit to restore firefighter overtime brown-outs if needed, \$379,195; see discussion regarding funding for overtime brown-outs in the "Emergency Management Services Transport Fees" bullet in the "other budget adjustments" section.
- Seed money for establishing sinking funds to begin to address unfunded periodic replacement costs (such as public safety equipment and major systems). The analysis of these needs is a follow-up to the 2011-12 budget process and is scheduled to be completed during the second half of 2011.
- If there are funds remaining, additional replenishments to reserves that remain below target (such as the Revenue Stabilization Reserve and Contingency Fund).

The staff recommendation is to set the unobligated cash aside until further analysis is completed and the State legislative session has concluded, and then specific funding proposals will be brought forward later in the year for Council consideration.

3. **Other Budget Adjustments** include housekeeping adjustments, items previously approved by Council (for which fiscal notes were done) and other requests which change the 2011-12 budget. In total, they represent a positive adjustment of \$4,306,255. The majority of the other budget adjustments are due to the recognition of the Build America Bonds (BABs) credit revenue and the recognition of the debt service paid with the credit, and the Emergency Management Services Transport Fee revenue; these two adjustments equate to \$4,014,198 of the total other budget adjustments.

*Previously Approved by Council/Other:*

- Emergency Management Services Transport Fees – recognizing an increase of \$1,414,858 to revenues and expenses for the management of the program and restoration of part of the Fire Suppression overtime per the memo presented to City Council on 12/07/2010. Biennial program costs are budgeted at \$451,738, which leaves \$963,120 available to restore the rolling firefighter overtime brown-outs. However, available revenue is short \$379,195 to provide full restoration (as previously mentioned in the potential uses of unobligated General Fund cash).
- Recognizing public safety equipment purchases funded by the Community Oriented Policing Services (COPS) grant totaling \$150,000.

- Emergency Preparedness Coordinator continuation through April 2011 and developing sheltering and volunteer management program funded from additional Emergency Management Performance (EMPG) grant in the amount of \$58,313.
- Budget adjustments to reflect the transfer of responsibilities for telecommunications leases, cable customer service calls, and franchises from Information Technology to Finance and Administration (reduction of the interfund transfer to Information Technology of \$43,217).
- Increasing the Transportation Capital Projects Fund to recognize the transfer-in of REET II reserves as match for a grant awarded for the 6<sup>th</sup> St. South Sidewalk CIP Project CNM 0059 in the amount of \$83,253.
- Recognizing additional Surface Water revenues from the annexation area per the Surface Water Rate Study to pay King County surface water billing fees in the amount of, \$43,563.
- Recognizing a grant of \$39,000 from the National Fish and Wildlife Foundation for Juanita Creek Salmon Habitat Restoration.

*Housekeeping Adjustments:*

- Recognizing the finalized Public Safety Building Debt Service and the Build America Bonds (BABs) Credit revenue – appropriation increases of \$1,299,670 in the General Fund and in the Limited General Obligation (LTGO) Fund.
  - Due to accounting requirements this adjustment is recognized twice in the budget: once as a transfer of revenues out of the General Fund and again as payment of the debt service in the LTGO Debt Service Fund.
- Adjusting fire hydrant charges per the finalized utility rates study, a reduction of \$55,337.
- Increasing fleet revenues for 2011 to reflect an adjustment to the operating costs of annexation vehicles – an increase of \$14,533.
- Adjusting the Emergency Management Services Levy revenue to match the final information received from King County for an increase of \$1,949.

The budget is adopted at the fund level which sets the total expenditure authority for the biennium for each fund. A summary of the adjustments and 2011-2012 revised budget by fund type is included in the table below:

Fund Type	Current 11-12 Budget	Adjustments	Revised 11-12 Budget
<b>General Government:</b>			
General Fund	158,468,558	4,627,815	163,096,373
Other Operating Funds	17,230,772	461,354	17,692,126
Internal Service Funds	55,810,759	1,025,217	56,835,976
Non-Operating Funds	97,499,275	1,382,923	98,882,198
<b>Utilities:</b>			
Water/Sewer	62,234,551	554,528	62,789,079
Surface Water	27,270,430	530,172	27,800,602
Solid Waste	30,858,591	437,238	31,295,829
<b>Total Budget</b>	<b>449,372,936</b>	<b>9,019,247</b>	<b>458,392,183</b>

City of Kirkland  
2011-2012 Budget  
2011 March Budget Adjustment Summary

Adjustment Type	Dept.	Description	Adjustments	Appropriation Adjustment	Funding Source				Funding Source Notes
					Internal Transf./Chrg.	Reserves	Resources Forward	External Revenue	
<b>General Fund</b>									
Carryovers	CMO	Cultural Council	2,285	2,285			2,285		Resources Forward
Carryovers	CMO	City Manager Relocation	28,940	28,940			28,940		Resources Forward
Carryovers	HR	Healthcare/Medical Benefit Professional Services	6,983	6,983			6,983		Resources Forward
Carryovers	HR	Personnel Action Form (PAF) Automation	6,360	6,360			6,360		Resources Forward
Carryovers	PK	December Storm Cleanup and Repairs	11,700	11,700			11,700		Resources Forward
Carryovers	PK	Septic System Retirement at Blair House	3,500	3,500			3,500		Resources Forward
Carryovers	PK	Playgrounds Playchip Surfacing	4,394	4,394			4,394		Resources Forward
Carryovers	PK	Water Right Project	6,000	6,000			6,000		Resources Forward
Carryovers	PK	Human Services Contract Payments	133,585	133,585			133,585		Resources Forward
Carryovers	PW	Electronic Plan Review Equipment	6,567	6,567			6,567		Resources Forward
Carryovers	PW	Bicycle Wayfinding Grant Match	14,000	14,000			14,000		Resources Forward
Carryovers	PW	Growth and Transportation Efficiency Center (GTEC) Grant Match	100,000	100,000			100,000		Resources Forward
Carryovers	PW	Active Transportation Plan Implementation	12,819	12,819			12,819		Resources Forward
Carryovers	PW	Transportation Management Plan Support Services from Metro	2,500	2,500			2,500		Resources Forward
Carryovers	PW	Operate and Maintain the BKR Model	6,000	6,000			6,000		Resources Forward
Carryovers	PW	Accident History Data Entry	2,500	2,500			2,500		Resources Forward
Carryovers	PCD	Wetland Buffer Landscaping Deposit	4,728	4,728			4,728		Resources Forward
Carryovers	PCD	Annexation Area Shoreline Master Plan	5,204	5,204			5,204		Resources Forward
Carryovers	PCD	Neighborhood Plans	24,000	24,000			24,000		Resources Forward
Carryovers	PCD	Tree Canopy Analysis	10,000	10,000			10,000		Resources Forward
Carryovers	PCD	Replacement of Public Notice Signs	4,100	4,100			4,100		Resources Forward
Carryovers	FA/CAO	Park Place/Annexation Consulting & Investment Review	15,935	15,935			15,935		Resources Forward
Carryovers	PD	Background Investigations	16,500	16,500			16,500		Resources Forward
Carryovers	PD	Uniforms - Patrol	17,400	17,400			17,400		Resources Forward
Carryovers	PD	Body Armor - Patrol	5,700	5,700			5,700		Resources Forward
Carryovers	PD	Ammunition - Special Response Team	1,000	1,000			1,000		Resources Forward
Resources Forward	N/A	2011 Resources Forward adjustment to Actual Balance	1,250,325	1,250,325			1,250,325		Resources Forward
Housekeeping	Var.	Annexation Vehicle Fleet Charge Adjustments	(26,697)						N/A
Housekeeping	Var.	Reduced Charge for Fire Hydrants	(55,337)						N/A
Housekeeping	FB	Adjustment to EMS Levy	1,949	1,949				1,949	Emergency Management Services Levy
Housekeeping	ND	Finalized Public Safety Building Debt Service - BABs Credit	1,299,670	1,299,670			128,332	1,171,338	BABs Credit & Resources Forward
Council Directed/Other	PD/FB	Public Safety Equipment	150,000	150,000				150,000	Community Oriented Policing Services Grant
Council Directed/Other	FB	Emergency Management Performance Grant (EMPG)	58,313	58,313				58,313	Emergency Management Performance Grant (EMPG)
Council Directed/Other	FB	EMS Transport Fees	1,414,858	1,414,858				1,414,858	Transport Fees

Adjustment Type	Dept.	Description	Adjustments	Appropriation Adjustment	Funding Source				Funding Source Notes
					Internal Transf./Chrg.	Reserves	Resources Forward	External Revenue	
<b>General Fund continued</b>									
Council Directed/Other	PK	Eastside Severe Winter Shelter	5,000						Council Special Project Reserve
<b>General Fund Total</b>			<b>4,550,781</b>	<b>4,627,815</b>	<b>-</b>	<b>-</b>	<b>1,831,357</b>	<b>2,796,458</b>	
<b>OTHER FUNDS</b>									
<b>Lodging Tax Fund</b>									
Carryover	CMO	Tourism Website Redesign - pending invoice	14,804	14,804			14,804		Resources Forward
Resources Forward	N/A	2011 Resources Forward adjustment to Actual Balance	15,031	15,031			15,031		Resources Forward
<b>Lodging Tax Fund Total</b>			<b>29,835</b>	<b>29,835</b>	<b>-</b>	<b>-</b>	<b>29,835</b>	<b>-</b>	
<b>Street Operating Fund</b>									
Carryovers	PW	Traffic Loop Repairs and Maintenance	10,000	10,000			10,000		Resources Forward
Carryovers	PW	Federally Mandated Retro Reflective Sign Replacement	15,942	15,942			15,942		Resources Forward
Carryovers	PW	Opportunity Fund & Utility Undergrounding	17,411	17,411			17,411		Resources Forward
Carryovers	PW	Centennial Replacement Trees	16,467	16,467			16,467		Resources Forward
Resources Forward	N/A	2011 Resources Forward adjustment to Actual Balance	287,413	287,413			287,413		Resources Forward
Housekeeping	PW	Annexation Vehicle Fleet Charge Adjustments	13,811						Reserves
<b>Street Operating Fund Total</b>			<b>361,044</b>	<b>347,233</b>	<b>-</b>	<b>-</b>	<b>347,233</b>	<b>-</b>	
<b>Cemetery Operating Fund</b>									
Resources Forward	N/A	2011 Resources Forward adjustment to Actual Balance	29,211	29,211			29,211		Resources Forward
Housekeeping	PK	Annexation Vehicle Fleet Charge Adjustments	264						Reserves
<b>Cemetery Operating Fund Total</b>			<b>29,475</b>	<b>29,211</b>	<b>-</b>	<b>-</b>	<b>29,211</b>	<b>-</b>	
<b>Parks Maintenance Fund</b>									
Resources Forward	N/A	2011 Resources Forward adjustment to Actual Balance	55,075	55,075			55,075		Resources Forward
Housekeeping	PK	Annexation Vehicle Fleet Charge Adjustments	1,164						Reserves
<b>Parks Maintenance Fund Total</b>			<b>56,239</b>	<b>55,075</b>	<b>-</b>	<b>-</b>	<b>55,075</b>	<b>-</b>	
<b>LTGO Debt Service Fund</b>									
Housekeeping		Finalized Public Safety Building Debt Service	1,299,670	1,299,670	1,299,670				Transfer in from General Fund
<b>LTGO Debt Service Fund Total</b>			<b>1,299,670</b>	<b>1,299,670</b>	<b>1,299,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Transportation Capital Projects Fund</b>									
Housekeeping	PW	Fiscal Note: 6th St South Sidewalk CNM 0059	83,253	83,253		83,253			REET II Reserve
<b>Transportation Capital Projects Fund Total</b>			<b>83,253</b>	<b>83,253</b>	<b>-</b>	<b>83,253</b>	<b>-</b>	<b>-</b>	

Adjustment Type	Dept.	Description	Adjustments	Appropriation Adjustment	Funding Source				Funding Source Notes
					Internal Transf./Chrg.	Reserves	Resources Forward	External Revenue	
<b>Water/Sewer Utility Operating Fund</b>									
Carryovers	PW	Pump/Lift Station Repairs Telemetry Phone Bill	14,887	14,887			14,887		Resources Forward
Carryovers	PW	Watermain Upgrades at 116th/120th Intersection	50,000	50,000			50,000		Resources Forward
Resources Forward	N/A	2011 Resources Forward adjustment to Actual Balance	544,978	544,978			544,978		Resources Forward
Housekeeping	PW	Annexation Vehicle Fleet Charge Adjustments	19,946						Reserves
Housekeeping	PW	Final Fire Hydrant Charges	(55,337)	(55,337)	(55,337)				Transfer in from General Fund
Housekeeping	PW	Fiscal Note: NE 85th St Emergency Watermain Repair	37,500						Water-Sewer Operating Reserve
<b>Water/Sewer Utility Operating Fund Total</b>			<b>574,474</b>	<b>554,528</b>	<b>(55,337)</b>	<b>-</b>	<b>609,865</b>	<b>-</b>	
<b>Water/Sewer Capital Fund</b>									
Council Directed/Other	PW	Fiscal Note: WSDOT NE 116th St Interchange Project	68,000						Water-Sewer Capital reserve
<b>Water/Sewer Capital Fund Total</b>			<b>68,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Surface Water Operating Fund</b>									
Carryovers	PW	Misc Sampling, Studies, Surveys and NPDES Implementation	187,164	187,164			187,164		Resources Forward
Carryovers	PW	External Repairs for Video Camera and Eductor Truck	20,000	20,000			20,000		Resources Forward
Carryovers	PW	Surface Water Rehab - Purchase Rock for Rehab Program	29,521	29,521			29,521		Resources Forward
Resources Forward	N/A	2011 Resources Forward adjustment to Actual Balance	210,924	210,924			210,924		Resources Forward
Housekeeping	PW	Annexation Vehicle Fleet Charge Adjustments	5,157						Reserves
Council Directed/Other	PW	King County Surface Wtr Utility Billing Fees for Annexation Area	43,563	43,563				43,563	Surface Water Fees
<b>Surface Water Operating Fund Total</b>			<b>496,329</b>	<b>491,172</b>	<b>-</b>	<b>-</b>	<b>447,609</b>	<b>43,563</b>	
<b>Surface Water Capital Fund</b>									
Other Adjustment	PW	Juanita Creek Salmon Habitat Restoration	39,000	39,000				39,000	National Fish and Wildlife Foundation Grant
<b>Surface Water Capital Fund Total</b>			<b>39,000</b>	<b>39,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,000</b>	
<b>Solid Waste Fund</b>									
Resources Forward	N/A	2011 Resources Forward adjustment to Actual Balance	437,238	437,238			437,238		Resources Forward
<b>Solid Waste Fund Total</b>			<b>437,238</b>	<b>437,238</b>	<b>-</b>	<b>-</b>	<b>437,238</b>	<b>-</b>	
<b>Equipment Rental Fund</b>									
Resources Forward	N/A	2011 Resources Forward adjustment to Actual Balance	64,247	64,247			64,247		Resources Forward
Housekeeping	PW	Annexation Vehicle Fleet Charge Adjustments	14,533	14,533	14,533				Internal Rates
<b>Equipment Rental Fund Total</b>			<b>78,780</b>	<b>78,780</b>	<b>14,533</b>	<b>-</b>	<b>64,247</b>	<b>-</b>	

Adjustment Type	Dept.	Description	Adjustments	Appropriation Adjustment	Funding Source				Funding Source Notes
					Internal Transf./Chrg.	Reserves	Resources Forward	External Revenue	
<b>Information Technology Fund</b>									
Carryovers	IT	Repairs and Maintenance	62,100	62,100			62,100		Resources Forward
Carryovers	IT	Vehicle Related Violations Data Exchange project	15,000	15,000			15,000		Resources Forward
Carryovers	IT	Comcast Audit	25,000	25,000			25,000		Resources Forward
Carryovers	IT	SmartNet Support - Qwest	47,000	47,000			47,000		Resources Forward
Carryovers	IT	ESRI Enterprise GIS Architecture Review and Configuration	5,000	5,000			5,000		Resources Forward
Resources Forward	N/A	2011 Resources Forward adjustment to Actual Balance	7,211	7,211			7,211		Resources Forward
Housekeeping	PW	Annexation Vehicle Fleet Charge Adjustments	48						Reserves
Council Directed/Other	IT	Reallocating Tasks from IT to Finance	(43,217)	(43,217)	(43,217)				Multi Media Charges
<b>Information Technology Fund Total</b>			<b>118,142</b>	<b>118,094</b>	<b>(43,217)</b>	<b>-</b>	<b>161,311</b>	<b>-</b>	
<b>Facilities Maintenance Fund</b>									
Carryovers	PW	Maintenance and Inventory Control Tech. Through May 2011	26,213	26,213			26,213		Resources Forward
Carryovers	PW	Facilities Engineer Through May 2011	50,234	50,234			50,234		Resources Forward
Carryovers	PW	Facilities Commander Door Control Software/Hardware	16,892	16,892			16,892		Resources Forward
Carryovers	PW	Performance Center Replacement of Thermostat Controls	10,000	10,000			10,000		Resources Forward
Resources Forward	N/A	2011 Resources Forward adjustment to Actual Balance	725,004	725,004			725,004		Resources Forward
Housekeeping	PW	Annexation Vehicle Fleet Charge Adjustments	840						Reserves
<b>Facilities Maintenance Fund Total</b>			<b>829,183</b>	<b>828,343</b>	<b>-</b>	<b>-</b>	<b>828,343</b>	<b>-</b>	
<b>TOTAL OTHER FUNDS</b>			<b>4,500,662</b>	<b>4,391,432</b>	<b>1,215,649</b>	<b>83,253</b>	<b>3,009,967</b>	<b>82,563</b>	
<b>TOTAL ALL FUNDS</b>			<b>9,051,443</b>	<b>9,019,247</b>	<b>1,215,649</b>	<b>83,253</b>	<b>4,841,324</b>	<b>2,879,021</b>	

ORDINANCE NO. 4295

AN ORDINANCE OF THE CITY OF KIRKLAND AMENDING THE BIENNIAL BUDGET FOR 2011-2012.

WHEREAS, the City Council finds that the proposed adjustments to the Biennial Budget for 2011-2012 reflect revenues and expenditures that are intended to ensure the provision of vital municipal services at acceptable levels;

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

Section 1. The March 2011 adjustments to the Biennial Budget of the City of Kirkland for 2011-2012 are hereby adopted.

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

<u>Funds</u>	<u>Current Budget</u>	<u>Adjustments</u>	<u>Revised Budget</u>
General	158,468,558	4,627,815	163,096,373
Lodging Tax	495,989	29,835	525,824
Street Operating	13,867,939	347,233	14,215,172
Cemetery Operating	733,281	29,211	762,492
Parks Maintenance	2,133,563	55,075	2,188,638
Contingency	2,246,510		2,246,510
Impact Fees	1,701,073		1,701,073
Excise Tax Capital Improvement	12,917,441		12,917,441
Limited General Obligation Bonds	5,064,399	1,299,670	6,364,069
Unlimited General Obligation Bonds	2,138,406		2,138,406
General Capital Projects	42,721,620		42,721,620
Transportation Capital Projects	28,943,971	83,253	29,027,224
Water/Sewer Operating	45,401,516	554,528	45,956,044
Water/Sewer Debt Service	2,962,187		2,962,187
Utility Capital Projects	13,870,848		13,870,848
Surface Water Management	16,639,340	491,172	17,130,512
Surface Water Capital Projects	10,631,090	39,000	10,670,090
Solid Waste	30,858,591	437,238	31,295,829
Health Benefits	15,735,691		15,735,691
Equipment Rental	18,540,173	78,780	18,618,953
Information Technology	11,647,485	118,094	11,765,579
Facilities Maintenance	9,887,410	828,343	10,715,753
Firefighter's Pension	1,765,855		1,765,855
	<u>449,372,936</u>	<u>9,019,247</u>	<u>458,392,183</u>

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

Passed by majority vote of the Kirkland City Council in open meeting this \_\_\_\_ day of \_\_\_\_\_, 2011.

Signed in authentication thereof this \_\_\_\_ day of \_\_\_\_\_, 2011.

\_\_\_\_\_  
MAYOR

Attest:

\_\_\_\_\_  
City Clerk

Approved as to Form:

\_\_\_\_\_  
City Attorney