



**CITY OF KIRKLAND**  
Department of Finance & Administration  
123 Fifth Avenue, Kirkland, WA 98033 425.587.3100  
[www.kirklandwa.gov](http://www.kirklandwa.gov)

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## MEMORANDUM

**To:** Kurt Triplett, City Manager

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

**Date:** April 21, 2011

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

### **RECOMMENDATION:**

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

### **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 due to capital project carryovers and other adjustments to non-operating funds. Council adopted Ordinance 4295 on March 15, 2011 amending the 2011-12 Budget to reflect operating funds carryovers and other adjustments.

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

1. Carryovers with a net appropriation change of \$6,796,527. Projects totaling \$29,640,561 are being carried over. However, the original 2011-12 adopted budget included estimated carryovers in the appropriation. The current appropriation change recognizes the difference between the original estimate and the actual project carryovers.
2. Adjusting resources forward by \$7,505,740 to recognize actual cash balances.

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 comes from:

- Current appropriation that was set aside to recognize capital carryovers
- Recognizing cash that was obligated but not spent in the prior biennium (i.e. Resources Forward)
- External sources, such as grants, and in some funds, carryovers funded by reserves in recognition of the fact that appropriated reserves are adequate to fund such items.

Estimated carryovers that have already been included in the original 2011-12 Budget appropriation and those funded from reserves do not require an appropriation change as they are line item adjustments within the funds' appropriation. The appropriation change only reflects recognizing an increase to resources forward and external revenue funding.

<b>Project Carryovers by Category</b>	
Neighborhood Connections	132,583
Parks	3,772,018
Facilities	4,720,353
Transportation	14,506,617
Technology	2,282,067
Public Safety	678,152
Water/Sewer	2,011,366
Surface Water	1,537,405
<b>Total Carryovers</b>	<b>29,640,561</b>
Less Previously Appropriated Fund Balance	(22,844,034)
<b>Net Appropriation Change for Project Carryovers</b>	<b>6,796,527</b>

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 capital and other non-operating funds (operating funds were adjusted in March) to reconcile the estimated resources forward with actual balances. 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 the capital and other non-operating funds is a net increase of \$7,505,740 primarily due to the repayment in 2010 of the interfund loan to the utility capital funds for the public safety building purchase in 2010. The loan was originally budgeted to be repaid in 2011, but occurred in 2010 as a result of the timing of the debt issuance.

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 on the next page:

<b>Fund Type</b>	<b>Current 11-12 Budget</b>	<b>Adjustments</b>	<b>Revised 11-12 Budget</b>
<b>General Government:</b>			
General Fund	163,096,373	0	163,096,373
Other Operating Funds	17,692,126	0	17,692,126
Internal Service Funds	56,835,976	0	56,835,976
Non-Operating Funds	98,882,198	6,187,042	105,069,240
<b>Utilities:</b>			
Water/Sewer	62,789,079	4,183,390	66,972,469
Surface Water	27,800,602	3,931,835	31,732,437
Solid Waste	31,295,829	0	31,295,829
<b>Total Budget</b>	<b>458,392,183</b>	<b>14,302,267</b>	<b>472,694,450</b>

Staff has continued the review and reconciliation exercise of capital projects that was initiated in 2009 as part of the mid-biennial process. This reconciliation process involves closing hundreds of inactive projects. The current estimated unobligated cash balance in the General Capital Projects Fund is more than \$4.6 million, of which \$4.4 million is the designated balance for the General Capital Contingency Reserve. Staff is currently reviewing reserve policies and targets with the Council's Finance Subcommittee and recommendations will be brought forward later in the year.

**City of Kirkland  
2011-2012 Budget  
2011 May Budget Adjustment Summary**

Adjustment Type	Dept.	Description	Adjustments	Appropriation Adjustment	Funding Source				Funding Source Notes
					Internal Transf./Chrg.	Reserves	Resources Forward	External Revenue	
<b>Impact Fees Fund</b>									
Resources Forward	N/A	2011 Resources Forward Adjustment to Actual Balance	230,710	230,710			230,710		Resources Forward
<b>Impact Fees Fund Total</b>			<b>230,710</b>	<b>230,710</b>	<b>-</b>	<b>-</b>	<b>230,710</b>	<b>-</b>	
<b>Real Estate Excise Tax Fund</b>									
Resources Forward	N/A	2011 Resources Forward Adjustment to Actual Balance	(50,693)	(50,693)			(50,693)		Resources Forward
<b>Real Estate Excise Tax Fund Total</b>			<b>(50,693)</b>	<b>(50,693)</b>	<b>-</b>	<b>-</b>	<b>(50,693)</b>	<b>-</b>	
<b>UTGO Debt Service Fund</b>									
Resources Forward	N/A	2011 Resources Forward Adjustment to Actual Balance	(7)	(7)			(7)		Resources Forward
<b>UTGO Debt Service Fund Total</b>			<b>(7)</b>	<b>(7)</b>	<b>-</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	
<b>LTGO Debt Service Fund</b>									
Resources Forward	N/A	2011 Resources Forward Adjustment to Actual Balance	22,270	22,270			22,270		Resources Forward
<b>LTGO Debt Service Fund Total</b>			<b>22,270</b>	<b>22,270</b>	<b>-</b>	<b>-</b>	<b>22,270</b>	<b>-</b>	
<b>General Capital Projects Fund</b>									
Carryover	ND	Neighborhood Connections GG0023	132,583	41,485			41,485		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Shoreline Restoration PK0006	82,242	25,734			25,734		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Forbes Lake Park Development PK0056	725,358	226,964			226,964		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	N. Rosehill Woodlands Park PK0057	105,725	33,081			33,081		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Park Play Area Enhancements PK0066	257,303	80,510			80,510		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Rose Hill Elementary Playfields PK0078400	75,000	23,467			23,467		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Ben Franklin Elementary Playfields PK0078700	24,600	7,697			7,697		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	So. Juanita Park Site Devel. PK0083	212,349	66,444			66,444		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Waverly Beach Park Renov. PK0087	74,323	23,256			23,256		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Ben Franklin School Park Development PK0089	3,097	969			969		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	McAuliffe Park Development PK0108	172,477	53,968			53,968		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Juanita Bay Park Wetland Restoration PK0109	45,345	14,188			14,188		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Skate Park PK0111	200,000	62,580			62,580		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Everest Park A-Field Bleachers PK0112	20,000	6,258			6,258		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Juanita Beach Park Development PK0119	1,231,101	896,902			152,192	744,710	RF/Existing Approp. Fund Balance/External Revenue
Carryover	Parks	Green Kirkland Program PK0121	82,607	25,848			25,848		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Community Rec. Facility Planning PK0122	71,980	22,523			22,523		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Peter Kirk Pool Upgrades PK0123	126,064	39,445			39,445		Resources Forward/Existing Approp. Fund Balance
Carryover	Parks	Park and Open Space Acquisition PK0131	262,447	82,120			82,120		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Facilities Expansion GG0013	4,315,100	1,350,194			1,350,194		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Maintenance Center Expansion Phase 1 GG0037001	49,496	15,487			15,487		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	City Hall Life Cycle Projects	53,523	16,747			16,747		Resources Forward/Existing Approp. Fund Balance
<b>General Capital Projects Fund con't</b>									

Adjustment Type	Dept.	Description	Adjustments	Appropriation Adjustment	Funding Source				Funding Source Notes
					Internal Transf./Chrg.	Reserves	Resources Forward	External Revenue	
Carryover	PW	City Hall Annex Life Cycle Projects	10,000	3,129			3,129		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Fire Station Life Cycle Projects	118,728	37,150			37,150		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Kirkland Teen Center Life Cycle Projects	3,690	1,155			1,155		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Maintenance Center Life Cycle Projects	24,799	7,760			7,760		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	North Kirkland Community Center Life Cycle Projects	74,985	23,463			23,463		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Peter Kirk Community Center Life Cycle Projects	55,163	17,260			17,260		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Parking Garage Life Cycle Projects	14,869	4,653			4,653		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	116th Avenue NE Sidewalk NM0044	4,565	1,428			1,428		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Annual Sidewalk Maintenance Programs NM0057	263,185	82,351			82,351		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Crosswalk Upgrade Program NM0912	46,211	14,459			14,459		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	NE 85th Street Undergrounding ST0075	1,120,889	350,726			350,726		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	State Street Utilities Undergrounding ST0076	47,327	14,809			14,809		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Annual Street Preservation ST0006	214,298	67,054			67,054		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Annual Striping Program ST1080	33,998	10,638			10,638		Resources Forward/Existing Approp. Fund Balance
Carryover	IT	GIS GG0006100	749,390	234,484			234,484		Resources Forward/Existing Approp. Fund Balance
Carryover	IT	Records Mgt System GG0006110	251,266	78,621			78,621		Resources Forward/Existing Approp. Fund Balance
Carryover	IT	Finance/HR System GG0006160	304,332	95,225			95,225		Resources Forward/Existing Approp. Fund Balance
Carryover	IT	Local & Wide Area Network GG0006300	514,235	160,904			160,904		Resources Forward/Existing Approp. Fund Balance
Carryover	IT	Help Desk Clientele Replacement GG0006302	42,308	13,238			13,238		Resources Forward/Existing Approp. Fund Balance
Carryover	IT	Permit System Repl. GG0006501	420,536	131,586			131,586		Resources Forward/Existing Approp. Fund Balance
Carryover	F&B	North Kirkland Community Center Emergency Power PS0046	21,609	6,761			6,761		Resources Forward/Existing Approp. Fund Balance
Carryover	F&B	Emergency Operations Center Upgrade PS0054	19,626	6,141			6,141		Resources Forward/Existing Approp. Fund Balance
Carryover	F&B	Disaster Supply Storage Units PS0056	56,847	17,787			17,787		Resources Forward/Existing Approp. Fund Balance
Carryover	F&B	Disaster Response Vehicle PS0057	57,726	18,062			18,062		Resources Forward/Existing Approp. Fund Balance
Carryover	F&B	Mobile Data Computers PS0061	227,267	71,112			71,112		Resources Forward/Existing Approp. Fund Balance
Carryover	F&B	Breathing Air Fill Station Replacement PS0063	81,990	39,792			19,217	20,575	RF/Existing Approp. Fund Balance/External Revenue
Carryover	F&B	RFTD Office Space PS0064	9,709	3,038			3,038		Resources Forward/Existing Approp. Fund Balance
Carryover	F&B	Critical Ham Radio Equipment PS0069	11,427	3,576			3,576		Resources Forward/Existing Approp. Fund Balance
Carryover	F&B	Permanent Information Signs PS0070	113,536	35,525			35,525		Resources Forward/Existing Approp. Fund Balance
Carryover	F&B	Investigations Vehicle/Equipment PS0072	78,415	24,536			24,536		Resources Forward/Existing Approp. Fund Balance
<b>General Capital Projects Fund Total</b>			<b>13,315,646</b>	<b>4,692,290</b>	<b>-</b>	<b>-</b>	<b>3,927,005</b>	<b>765,285</b>	
<b>Transportation Capital Projects Fund</b>									
Carryover	PW	NE 100th/Spinney Homestead Park Sidewalk NM0034	7,588	2,606			2,606		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Rose Hill Business District Sidewalks NM0051	1,620,483	7,516			-	(23,556)	Existing Approp. Fund Balance/External Revenue
Carryover	PW	100th Ave NE/99th Pl NE Sidewalk NM0060	28,213	9,688			9,688		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Central Way Pedestriamn Enhancements Ph 2 NM0065	239,984	14,958			14,958		Resources Forward/Existing Approp. Fund Balance

Adjustment Type	Dept.	Description	Adjustments	Appropriation Adjustment	Funding Source				Funding Source Notes
					Internal Transf./Chrg.	Reserves	Resources Forward	External Revenue	
<b>Transportation Capital Projects Fund con't</b>									
Carryover	PW	12th Avenue Sidewalk NM0066	237,486	18,124			18,124		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Elementary School Walkroute Enhancement NM0067	212,929	11,175			11,175		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	NE 120th Street Roadway Extension ST0057	1,994,613	149,246			149,246		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	NE 128th Street @ I-405 Overpass ST0069	654,775				31,072		Existing Appropriated Fund Balance
Carryover	PW	NE 85th/132nd NE Intersection Improvements TR0078	1,583,277						Existing Appropriated Fund Balance
Carryover	PW	NE 85th/114th NE Intersection Improvements TR0079	1,958,201	244,802			244,802		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	NE 85th/124th NE Intersection Improvements TR0080	1,248,326	568,088			568,088		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Signal-Kirkland Ave & 3rd Street TR0004	87,999	120,062			120,062		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	NE 68th/108th Avenue Intersection Improvements TR0085	576,657	143,080			143,080		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	6th St Central Way Intersection Improvements TR0100	654,377						Existing Appropriated Fund Balance
Carryover	PW	Growth & Transportation Efficiency GTEC TR0102	117,491						Existing Appropriated Fund Balance
<b>Transportation Capital Projects Fund Total</b>			<b>11,222,399</b>	<b>1,289,345</b>	<b>-</b>	<b>-</b>	<b>1,312,901</b>	<b>(23,556)</b>	
<b>Water/Sewer Capital Fund</b>									
Carryover	PW	NE 80th St Sewer Repl SS0050	20,000						Existing Appropriated Fund Balance
Carryover	PW	Plaza Lift Station SS0066	14,291						Existing Appropriated Fund Balance
Carryover	PW	Sewer System Telemetry Upgrades SS0074	16,461						Existing Appropriated Fund Balance
Carryover	PW	Inflow & Infiltration Reduction Program SS075	37,084						Existing Appropriated Fund Balance
Carryover	PW	NE 75th St/130th Av Wtrmn Rep WA0058	21,169						Existing Appropriated Fund Balance
Carryover	PW	101st Avenue NE Watermain Repl WA0059	17,518						Existing Appropriated Fund Balance
Carryover	PW	10th Ave Watermain Repl WA0060	64,945						Existing Appropriated Fund Balance
Carryover	PW	NE 110th St Watermain Replacmnt WA0077	194,619						Existing Appropriated Fund Balance
Carryover	PW	Vulnerability Analysis WA0093	334,938						Existing Appropriated Fund Balance
Carryover	PW	North Reservoir Painting WA0094	386,535	207,927			207,927		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	120th Ave NE/NE 73rd St Watermain Repl WA0107	356,570						Existing Appropriated Fund Balance
Carryover	PW	Telemetry Upgrades WA0115	21,189						Existing Appropriated Fund Balance
Carryover	PW	20th Ave Watermain Replacement WA0117	288,410						Existing Appropriated Fund Balance
Carryover	PW	9th Ave Watermain Replacement WA0141	180,087						Existing Appropriated Fund Balance
Carryover	PW	Third Street Watermain Replacement WA0142	57,550						Existing Appropriated Fund Balance
Resources Forward	PW	2011 Resources Forward adjustment to Actual Balance	3,975,463	3,975,463			3,975,463		Resources Forward
<b>Water/Sewer Capital Fund Total</b>			<b>5,986,829</b>	<b>4,183,390</b>	<b>-</b>	<b>-</b>	<b>4,183,390</b>	<b>-</b>	

Adjustment Type	Dept.	Description	Adjustments	Appropriation Adjustment	Funding Source				Funding Source Notes
					Internal Transf./Chrg.	Reserves	Resources Forward	External Revenue	
<b>Surface Water Capital Fund</b>									
Carryover	PW	NE 85th Street Detention SD0025	546,490	107,306			107,306		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Totem Lake Water Quality SD0029	473,710	93,016			93,016		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	NE 126 Street/94th Ave NE Channel Restoration SD0039	752	148			148		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	NE 125th Pl/95th Ave NE Sediment Pond Restoration SD0041	94,245	18,506			18,506		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Regional Detention Forbes Creek SD0046001	27,190	5,339			5,339		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Totem Lake Blvd Flood Control SD0059	7,360	1,445			1,445		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Cochran Spr/Yarrow Pt Flood Cont SD0065	48,450	9,513			9,513		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	2008 Repl Aging/Failing Infrastructure SD0847	139,263	27,345			27,345		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	2010 Repl Aging/Failing Infrastructure SD1047	158,885	31,198			31,198		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Juanita Creek Basin Retro Fit OSD0802	41,060	8,062			8,062		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	116th Ave NE Non-Motorized Facility-SWM NM0001	107,697	21,147			21,147		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	NE 100th Street/Spinney Homestead Park Sidewalk SWM NM0034	16,270	3,195			3,195		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	116th Avenue Improvements-Surface Wtr NM0042	323,343	63,490			63,490		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	116th Avenue NE Sidewalk SWM NM0044	77,257	15,170			15,170		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Rose Hill Business District Sidewalks SWM NM0051	618,206	121,388			121,388		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Park Lane Pedestrian Corridor Enhance SWM NM0064	58,000	11,389			11,389		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Central Way Pedestrian Enhancements Ph 2 SWM NM0065	56,227	11,040			11,040		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	12th Avenue Sidewalk SWM NM0066	20,536	4,032			4,032		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Elementary School Walkroute Enhancements SWM NM0067	93,533	18,366			18,366		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	NE 85th/132nd NE Intersection SWM TR0078	44,824	8,801			8,801		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	NE 85th/114th NE Intersection SWM NM0079	34,953	6,863			6,863		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	NE 85th/124th NE Intersection SWM TR0080	30,304	5,950			5,950		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	NE 68th/108th Ave Intesection Imp SWM TR0085	49,649	9,749			9,749		Resources Forward/Existing Approp. Fund Balance
Carryover	PW	Kirkland Transit Center Local Portion SWM TR0101	22,946	4,507			4,507		Resources Forward/Existing Approp. Fund Balance
Resources Forward	PW	2011 Resources Forward adjustment to Actual Balance	3,324,870	3,324,870			3,324,870		Resources Forward
<b>Surface Water Capital Fund Total</b>			<b>6,416,020</b>	<b>3,931,835</b>	<b>-</b>	<b>-</b>	<b>3,931,835</b>	<b>-</b>	
<b>Firefighter's Pension Fund</b>									
Resources Forward	N/A	2011 Resources Forward adjustment to Actual Balance	3,127	3,127			3,127		Resources Forward
<b>Firefighter's Pension Fund Total</b>			<b>3,127</b>	<b>3,127</b>	<b>-</b>	<b>-</b>	<b>3,127</b>	<b>-</b>	
<b>TOTAL ALL FUNDS</b>			<b>37,146,301</b>	<b>14,302,267</b>	<b>-</b>	<b>-</b>	<b>13,560,538</b>	<b>741,729</b>	

ORDINANCE NO. 4301

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 May 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>	Current Budget	Adjustments	Revised Budget
General	163,096,373	0	163,096,373
Lodging Tax	525,824	0	525,824
Street Operating	14,215,172	0	14,215,172
Cemetery Operating	762,492	0	762,492
Parks Maintenance	2,188,638	0	2,188,638
Contingency	2,246,510	0	2,246,510
Impact Fees	1,701,073	230,710	1,931,783
Excise Tax Capital Improvement	12,917,441	(50,693)	12,866,748
Limited General Obligation Bonds	6,364,069	(7)	6,364,062
Unlimited General Obligation Bonds	2,138,406	22,270	2,160,676
General Capital Projects	42,721,620	4,692,290	47,413,910
Transportation Capital Projects	29,027,224	1,289,345	30,316,569
Water/Sewer Operating	45,956,044	0	45,956,044
Water/Sewer Debt Service	2,962,187	0	2,962,187
Utility Capital Projects	13,870,848	4,183,390	18,054,238
Surface Water Management	17,130,512	0	17,130,512
Surface Water Capital Projects	10,670,090	3,931,835	14,601,925
Solid Waste	31,295,829	0	31,295,829
Health Benefits	15,735,691	0	15,735,691
Equipment Rental	18,618,953	0	18,618,953
Information Technology	11,765,579	0	11,765,579
Facilities Maintenance	10,715,753	0	10,715,753
Firefighter's Pension	1,765,855	3,127	1,768,982
	<u>458,392,183</u>	<u>14,302,267</u>	<u>472,694,450</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