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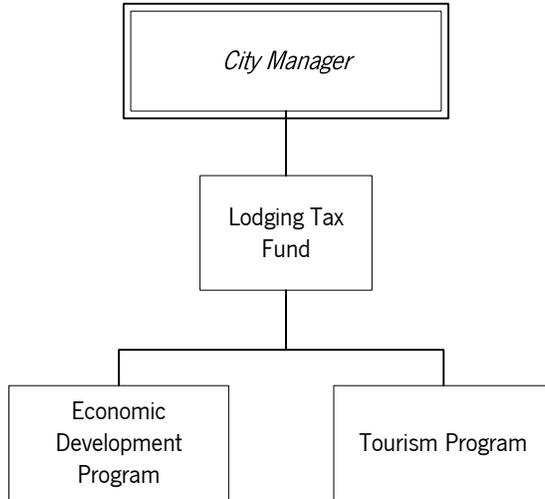
LODGING TAX FUND

The Lodging Tax Fund accounts for the City's tourism program and expenditures related to the operation of tourism-related facilities. The primary source of revenue is a one percent lodging tax instituted in January 2002.



**CITY OF KIRKLAND
City Manager's Office**

Lodging Tax Fund



Boxes with a double outline and italic text indicate positions which report to this department but which are budgeted in a separate department and/or operating fund.



DEPARTMENT OVERVIEW

LODGING TAX FUND

MISSION

The Lodging Tax fund was created to conduct tourism promotion and marketing activities to attract visitors to Kirkland resulting in increased day trips and overnight stays. The Tourism Program strives to connect the disparate assets of Kirkland to promote the city as a destination.

DEPARTMENT FUNCTIONS

The City Manager's Office oversees the Tourism Program in conjunction with the Economic Development Program, recognizing its role in generating revenue for the City. The program promotes events and programs through the ExploreKirkland.com website and quarterly print and monthly electronic event guides. It provides networking with local and regional tourism providers and familiarization tours for travel writers. The revenue source for the Tourism Program is the Lodging Excise Tax fund collected from one percent of the sale of short-term accommodations as authorized by state statute. Use of the Lodging Excise Tax is limited to fund tourism promotion and operation of tourism-related facilities. The City Manager's Office provides staff support to the Lodging Tax Advisory Committee (LTAC) whose role is to provide recommendations on the use of the lodging tax funds and help guide the tourism program priorities.

2009-2010 ACCOMPLISHMENTS

- Redesigned and streamlined the Event Guide to a quarterly printed and monthly electronic document that is distributed to tourism businesses within and outside of Kirkland.
- Hosted 2 "familiarity" tours with local and national travel writers on the Kirkland Uncorked weekend, showcasing Kirkland's finest hotels and dining.
- Completed a Tourism Branding Study that established a new logo for the Tourism Program,

complete with tag line (Water. Colors. Everything.), ideas for ads, and color palette.

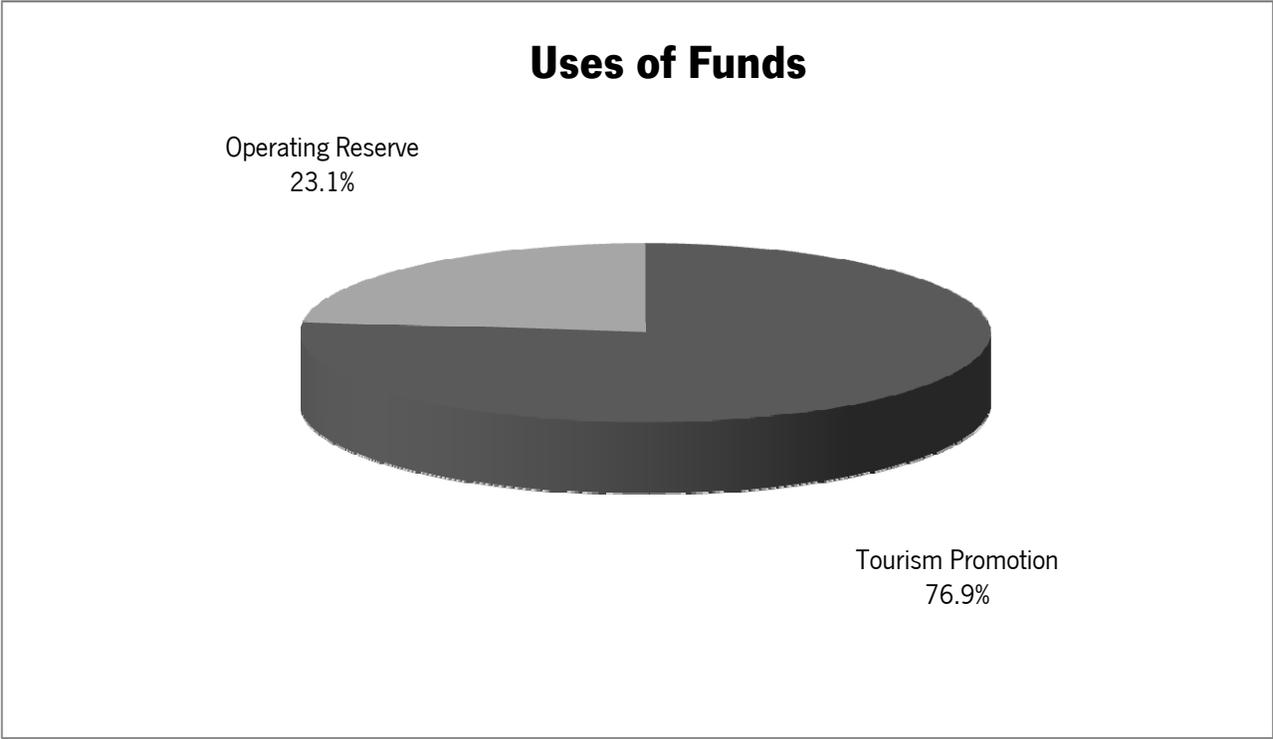
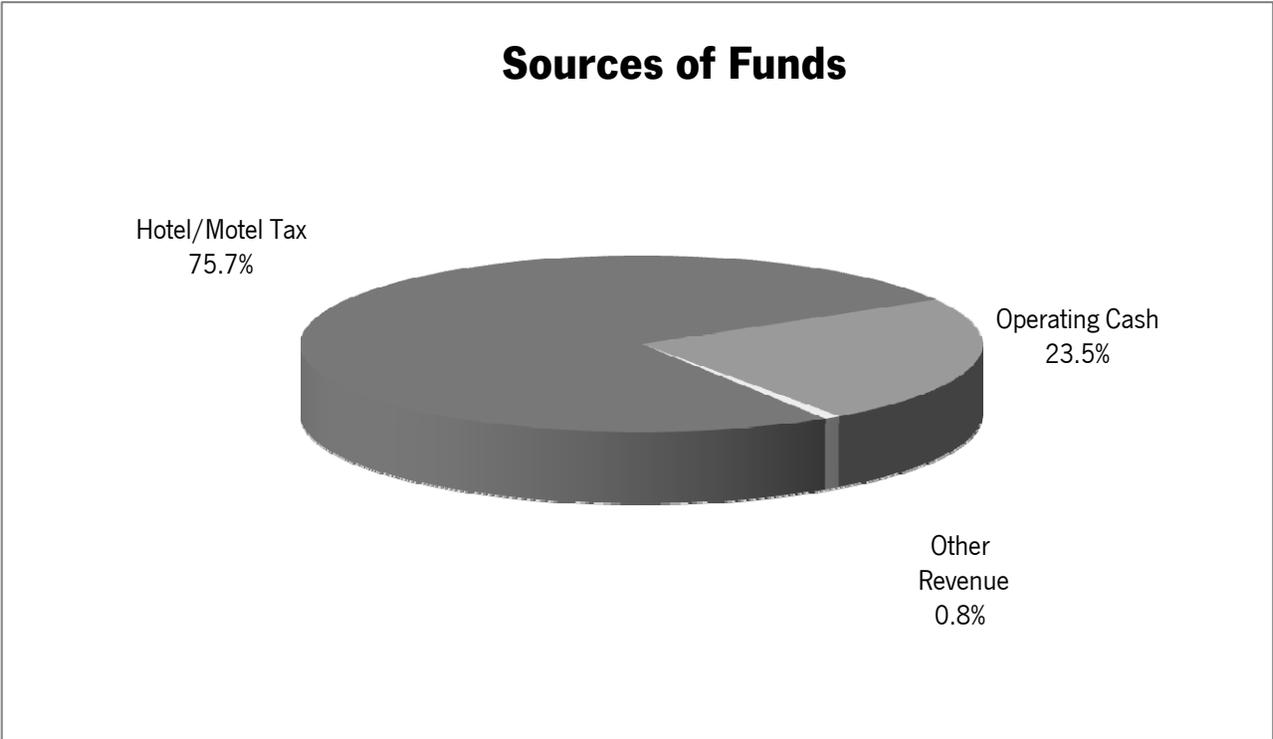
- Redesigned the ExploreKirkland.com website to reflect the new branding study, and updated the technology to allow for better search capability, and greater control for lower cost.
- Hosted monthly (2009) and bi-monthly (2010) Networking meetings to coordinate efforts between tourism stakeholders, local businesses, and Kirkland events. Offered training on Social Media and Marketing.
- Redesigned the Visitor's and Dining Guide to reflect the new logo and provided updated information.
- Continued implementation of the tourism marketing plan and other tourism promotion activities in collaboration with tourism partners.
- Assisted the Lodging Tax Advisory Committee in evaluating outside agency funding requests for use of LTAC funds by community groups for tourism promotion of events and programs that draw visitors to Kirkland.

2011-2012 OBJECTIVES

- Improve Kirkland's tourism offerings by continued development of relationships with tourism partners and utilization of benefits associated with membership in the Seattle Visitors and Convention Bureau.
- Continue to promote overnight stays by marketing Kirkland to regional and national publications of interest to tourists and business travelers.
- Upgrade the tourism website (ExploreKirkland.com) and tourism business tools to meet the needs of tourists and tourism partners.
- Provide longer lead times and more integrated story development for pitches to travel professionals.

- Evaluate the printed and electronic guide to determine its value to the local businesses, hotels, and visitors.
- Coordinate with local partners on their efforts to market Kirkland through promotional materials and events.
- Explore collaboration with Woodinville on tourism promotion to increase the tourism options available to Kirkland visitors, thereby extending stays.
- Provide regular program updates to the City Council, tourism partners and stakeholders about the tourism activities.

**2011-2012 BUDGET
LODGING TAX FUND**



2011-2012 BUDGET ANALYSIS

LODGING TAX FUND

ANALYSIS OF CHANGES

2009-10 Approved Budget (Including Carryovers & Furlough Concessions)		798,648
One-Time Adjustments, Carryovers and Reserves	(320,703)	
Restore 2010 3.4% Wage Reductions and Related Reductions	1,911	
Total One-Time Adjustments and Carryovers		(318,792)
Less Annexation Service Packages Approved in 2010 (see below)		-
2009-10 Ongoing Budget		479,856
2011-12 Basic Budget Changes:		
Salaries & Wages	(54,280)	
Employee Benefits	(7,739)	
Fleet - Internal Services Rate	-	
IT - Internal Services Rate	(3,708)	
Facilities - Internal Services Rate	-	
Net Miscellaneous Adjustments	(32,574)	
Total Basic Budget Changes		(98,301)
2011-12 Basic Budget Changes as Percent of 2009-10 Ongoing Budget		-20.49%
2011-12 Basic Budget (Excluding Ongoing Annexation Service Packages Approved in 2010)		381,555
Expenditure Reductions		
2011-12 Department Expenditure Reductions	-	
2011-12 Reductions due to Internal Service Rate Changes	(361)	
Total 2011-12 Expenditure Reductions		(361)
2011-12 Expenditure Reductions as Percent of 2011-12 Basic Budget		-0.09%
Service Packages		
Department Service Packages	-	
Service Packages Requested/Funded by Other Departments	-	
Total 2011-12 Service Packages		-
2011-12 Service Packages as Percent of 2011-12 Basic Budget		0.00%
Subtotal 2011-12 Budget Before Annexation		381,194
Annexation:		
Ongoing Annexation Service Packages Approved in 2010	-	
2011-12 Annexation Service Packages	-	
Interfund Adjustments	-	
Total Annexation Costs		-
Annexation Costs as Percent of 2011-12 Basic Budget		0.00%
Changes Due to Fund Restructuring:		
Fund Restructuring Changes as Percent of 2011-12 Basic Budget		0.00%
Reserves		114,795
2011-12 Adopted Budget (Including Annexation & Fund Changes)		495,989

COMPARISON OF 2009-10 BUDGET TO 2011-12 BUDGET

	Difference	% Change
2009-10 Approved Budget to 2011-12 Adopted Budget	(302,659)	-37.90%

2011-2012 FINANCIAL OVERVIEW

LODGING TAX FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2007-2008 Actual</u>	<u>2009-2010 Estimate</u>	<u>2009-2010 Budget</u>	<u>2011-2012 Budget</u>	<u>Percent Change</u>
Salaries and Wages	106,573	106,823	161,102	108,500	-32.65%
Benefits	24,740	25,355	48,201	40,695	-15.57%
Supplies	2,410	2,124	8,964	1,100	-87.73%
Other Services	258,445	403,126	407,546	230,899	-43.34%
Government Services	10,000	-	-	-	n/a
Capital Outlay	-	-	-	-	n/a
Reserves	-	-	172,835	114,795	-33.58%
TOTAL	402,168	537,428	798,648	495,989	-37.90%

FINANCIAL SUMMARY BY DIVISION

	<u>2007-2008 Actual</u>	<u>2009-2010 Estimate</u>	<u>2009-2010 Budget</u>	<u>2011-2012 Budget</u>	<u>Percent Change</u>
City Manager	402,168	537,428	798,648	495,989	-37.90%
TOTAL	402,168	537,428	798,648	495,989	-37.90%

POSITION SUMMARY BY DIVISION

	<u>2007-2008 Actual</u>	<u>Adjustments</u>	<u>2009-2010 Budget</u>	<u>Adjustments</u>	<u>2011-2012 Budget</u>
City Manager	0.90	-0.30	0.60	0.00	0.60
TOTAL	0.90	-0.30	0.60	0.00	0.60

2011-2012 POSITION SUMMARY

LODGING TAX FUND

POSITION SUMMARY BY CLASSIFICATION

<u>Classification</u>	<u>2009-2010 Positions</u>	<u>Budget Reductions</u>	<u>Service Packages</u>	<u>Annexation Positions</u>	<u>2011-2012 Positions</u>	<u>Budgeted 2011 Salary Range</u>
Economic Development Manager	0.15				0.15	7,714 - 9,955
Special Projects Coordinator	0.25				0.25	5,611 - 6,602
Office Specialist	0.20				0.20	3,585 - 4,218
TOTAL	0.60	0.00	0.00	0.00	0.60	

**City of Kirkland
2011-12 Budget**

Revenue

		2007-08 Actual	2009-10 Estimate	2009-10 Budget	2011-12 Budget	Percent Change
Fund: Lodging Tax (112)						
Taxes						
Retail Sales Use Taxes						
Hote Motel Tax	3133001	452,363	363,757	500,000	375,550	-24.89%
Total for Retail Sales Use Taxes:		452,363	363,757	500,000	375,550	-24.89%
Total for Taxes:		452,363	363,757	500,000	375,550	-24.89%
Intergovernmental Revenue						
State Grants						
Dept Comm Trade Economic Dev	3340420	0	7,000	7,000	0	0.00%
Total for State Grants:		0	7,000	7,000	0	0.00%
Total for Intergovernmental Revenue:		0	7,000	7,000	0	0.00%
Miscellaneous Revenues						
Interest and Other Earnings						
Investment Interest	3611101	23,233	8,964	16,300	2,250	-86.19%
Total for Interest and Other Earnings:		23,233	8,964	16,300	2,250	-86.19%
ContribDonations - Private						
ContribDonations Private	3679901	1,025	548	1,500	1,500	0.00%
Total for ContribDonations - Private:		1,025	548	1,500	1,500	0.00%
Other Misc Revenues						
Other Misc Revenue	3699001	72	0	140	140	0.00%
Total for Other Misc Revenues:		72	0	140	140	0.00%
Total for Miscellaneous Revenues:		24,330	9,512	17,940	3,890	-78.31%
Other Financing Sources						
Resources Forward						
Resources Forward	3999901	0	0	273,708	116,549	-57.41%
Total for Resources Forward:		0	0	273,708	116,549	-57.41%
Total for Other Financing Sources:		0	0	273,708	116,549	-57.41%
Total for Lodging Tax:		476,693	380,269	798,648	495,989	-37.89%



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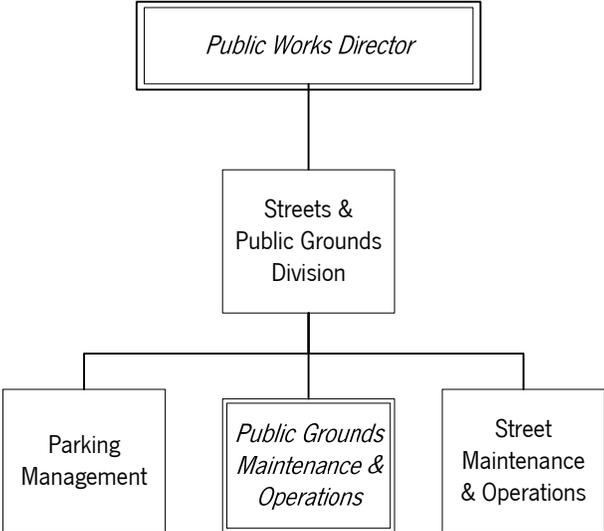
STREET OPERATING FUND

The Street Operating Fund accounts for the administration, maintenance, and minor construction of the City's transportation infrastructure. The primary sources of revenue are property taxes and the State levied gasoline tax.



CITY OF KIRKLAND
Public Works Department

Street Operating Fund



Boxes with a double outline and italic text indicate positions which report to this department but which are budgeted in a separate operating fund.



DEPARTMENT OVERVIEW

STREET OPERATING FUND

MISSION

The Street Division of the Public Works Department is responsible for the maintenance, operation, and minor construction of roadways, sidewalks, pathways, storm drainage, traffic signs and signals, and roadsides.

DEPARTMENT FUNCTIONS

The **Street Maintenance Division** administers and maintains 360 lane miles of streets, 120 miles of roadside curb and gutter, 160 miles of unimproved shoulders, 42 traffic signals, 20 school beacons, 14 radar signs, 30 flashing crosswalks, and approximately 10,000 street signs. This division is also responsible for street sweeping and mowing public right-of-ways. There are 3,000 streetlights in Kirkland and approximately 2/3 of the street lighting system is contracted with Puget Power for operation and maintenance.

The **Administrative Division** accounts for all full-time regular employee benefits, all interfund charges, and insurance costs.

The **Construction Division** provides for minor construction of new sidewalks, storm drains, and related equipment costs that are not included in the Capital Improvement Program.

2009-2010 ACCOMPLISHMENTS

- Progress of Streetlight inventory for billing accuracy.
- Modified/constructed Antique Mall parking lot.
- Initiated Federally required retroreflectivity change-out project (1st year of 4 year project).
- Continued LED change-out for all signals.
- Worked 975 hours for Storm Division as part of 2010 workplan.
- Reduced staff level in 2009 by 1.0 FTE.
- Rented and evaluated asphalt milling machine in 2009/2010 for overlay projects.
- Ground/repaved NE 72nd (130th AVE to EOS) and 130th AVE (NE 73rd to NE 71st)(425tons).
- Paved S2 parking lot for Water Division.
- Paved Waverly parking lot for Parks Department.
- Overlay asphalt on 116th Ave at Bridle Trails State Park (660 tons). Highest one day production for in-house crew to date.
- Repaved main break on 2nd ST adjacent to City Hall.
- Poured concrete for Metro shelter relocations.
- Added sidewalks as part of School Walk Routes.
- Completed all 2009 and 2010 sub-base repairs for street overlay projects.
- Completed 100 sweep program of CBD in 2009/2010.
- Maintained the NE 124th Street Intelligent Transportation System (ITS) project.
- Began demolition and installation of Emergency Reader Boards at 4 Fire Stations and 1 at the North Kirkland Community Center.
- Designed and installed 108th Ave medians.
- Installed median trees on Slater Ave.
- Installed Dream Turf at selected medians.
- Reduced chemical spray with safersoap and mechanical means.
- Cross-trained staff in landscape design, plant-tree identification, and irrigation.
- Initiated staff education and training in rain garden construction and maintenance.
- Replaced retiring Supervisor with new leadperson for efficiency.
- Installed rain garden at 6th St/Kirkland Ave.

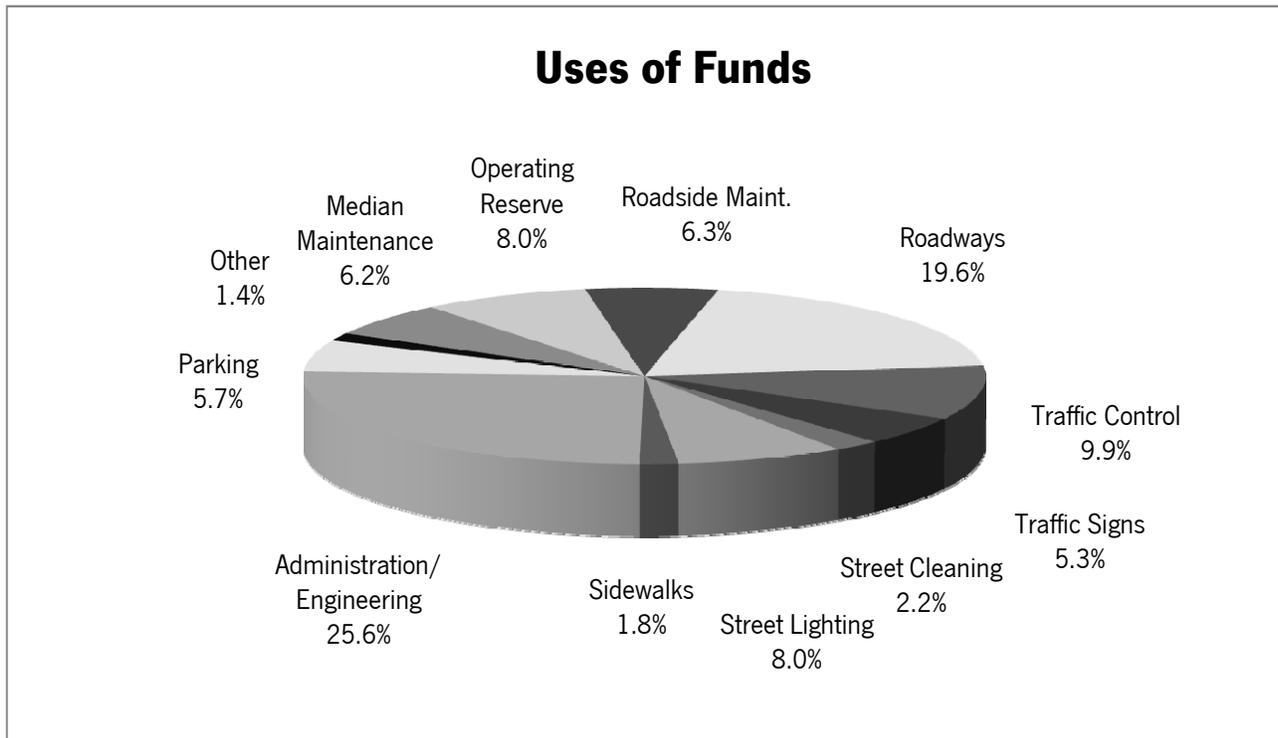
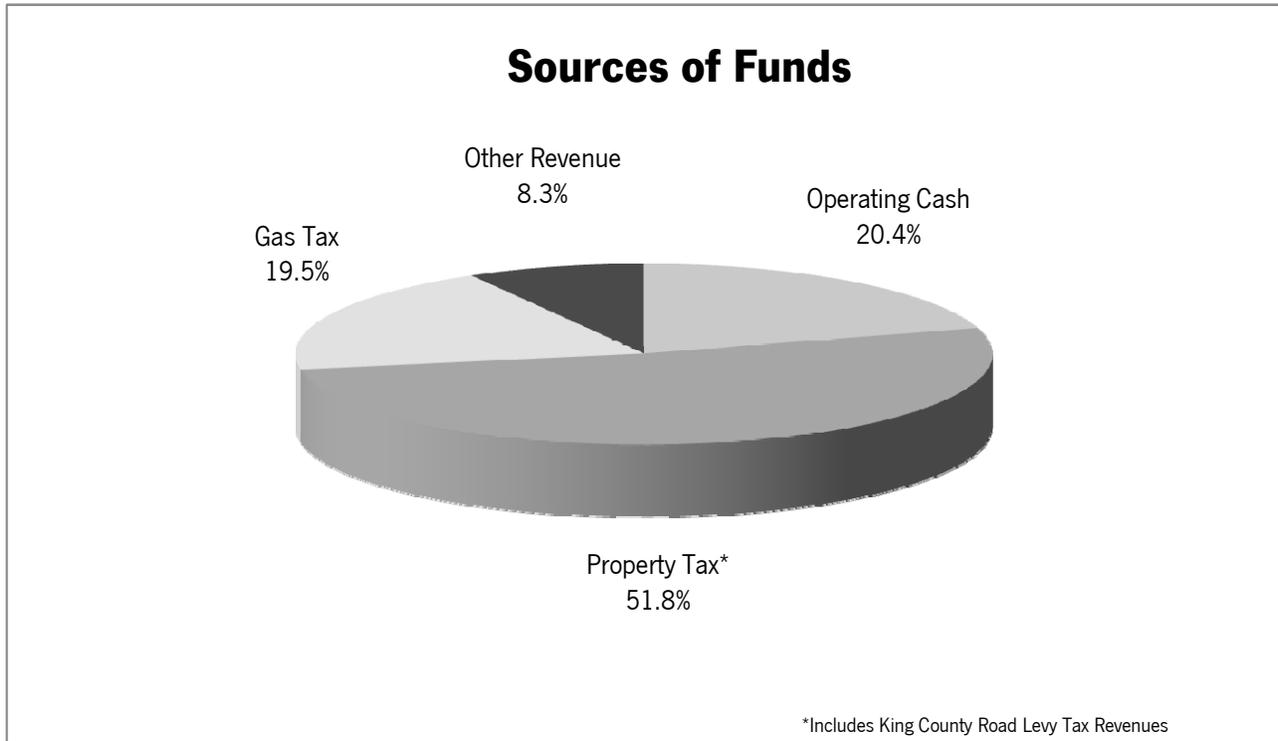
- Directed approximately 1,700 FTE hours to Storm Division for Retention-Detention ponds maintenance.
- Reduced seasonal efforts in 2009 and totally eliminated seasonal hours in 2010.
- Promoted new Field Arborist from Parks staff.

2011-2012 OBJECTIVES

- Complete sign, streetlight, sidewalk, tree, roadway, and mowing inventories.
- Enhance major business districts maintenance effort.
- Continue to repair and update sidewalks.
- Transition annexation area into maintenance plans.
- Complete tree inventory database.
- Establish newly planted materials at Storm Division Retention-Detention ponds.
- Continue to expand the use of environmentally friendly products.

- Design/Install Emergency Reader Board plant beds at 4 Fire Stations and 1 at the North Kirkland Community Center.
- Initiate proactive tree pruning program as part of arborist duties.
- Utilize additional drought resistant plant material in landscape installations.
- Initiate needed inventories for Grounds Section responsibilities in annexation area (trees, paths-trails, city-owned properties, Retention-Detention ponds and rain gardens).
- Transition all new maintenance responsibilities from annexation.
- Continue to increase use of Hansen – the maintenance management software.
- Maintain current levels of service to maintenance additions in work groups.
- Enhance environmental stewardship by recycling soil and asphalt spoils.

2011-2012 BUDGET STREET OPERATING FUND



2011-2012 BUDGET ANALYSIS

STREET OPERATING FUND

ANALYSIS OF CHANGES

2009-10 Approved Budget (Including Carryovers & Furlough Concessions)		9,705,917
One-Time Adjustments, Carryovers and Reserves	(1,845,217)	
Restore 2010 3.4% Wage Reductions and Related Reductions	<u>105,784</u>	
Total One-Time Adjustments and Carryovers		(1,739,433)
Less Annexation Service Packages Approved in 2010 (see below)		<u>-</u>
2009-10 Ongoing Budget		<u>7,966,484</u>

2011-12 Basic Budget Changes:		
Salaries & Wages	(82,148)	
Employee Benefits	127,581	
Fleet - Internal Services Rate	51,092	
IT - Internal Services Rate	(18,812)	
Facilities - Internal Services Rate	(82,526)	
Central Service Charges	27,127	
Antique Mall Parking	163,000	
Net Miscellaneous Adjustments	<u>(69,148)</u>	
Total Basic Budget Changes		116,166
2011-12 Basic Budget Changes as Percent of 2009-10 Ongoing Budget		1.46%

2011-12 Basic Budget (Excluding Ongoing Annexation Service Packages Approved in 2010)		8,082,650
Expenditure Reductions		
2011-12 Department Expenditure Reductions	(397,667)	
2011-12 Reductions due to Internal Service Rate Changes	<u>(40,568)</u>	
Total 2011-12 Expenditure Reductions		(438,235)
2011-12 Expenditure Reductions as Percent of 2011-12 Basic Budget		-5.42%
Service Packages		
Department Service Packages	69,587	
Service Packages Requested/Funded by Other Departments	<u>14,500</u>	
Total 2011-12 Service Packages		84,087
2011-12 Service Packages as Percent of 2011-12 Basic Budget		1.04%

Subtotal 2011-12 Budget Before Annexation 7,728,502

Annexation:		
Ongoing Annexation Service Packages Approved in 2010	-	
2011-12 Annexation Service Packages	2,293,357	
Interfund Adjustments	<u>(264,730)</u>	
Total Annexation Costs		2,028,627
Annexation Costs as Percent of 2011-12 Basic Budget		25.10%

Changes Due to Fund Restructuring:		
Moving the Off-Street Parking Reserve	10,777	
Moving the Street Improvement Fund	<u>2,858,693</u>	
Total Changes Due to Fund Restructuring		2,869,470
Fund Restructuring Changes as Percent of 2011-12 Basic Budget		35.50%

Reserves 1,241,340

2011-12 Adopted Budget (Including Annexation & Fund Changes) 13,867,939

COMPARISON OF 2009-10 BUDGET TO 2011-12 BUDGET

	Difference	% Change
2009-10 Approved Budget to 2011-12 Adopted Budget	4,162,022	42.88%

2011-2012 FINANCIAL OVERVIEW

STREET OPERATING FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2007-2008 Actual</u>	<u>2009-2010 Estimate</u>	<u>2009-2010 Budget</u>	<u>2011-2012 Budget</u>	<u>Percent Change</u>
Salaries and Wages	2,125,421	1,889,899	2,024,672	2,335,679	15.36%
Benefits	764,808	780,394	848,427	1,164,726	37.28%
Supplies	817,591	752,433	892,972	1,183,561	32.54%
Other Services	4,204,242	4,229,339	4,328,823	4,400,706	1.66%
Government Services	60,107	55,197	42,624	2,273,033	5232.75%
Capital Outlay	25,308	219,254	268,834	42,424	-84.22%
Reserves	-	-	1,299,565	2,467,810	89.90%
TOTAL	7,997,477	7,926,516	9,705,917	13,867,939	42.88%

FINANCIAL SUMMARY BY DIVISION

	<u>2007-2008 Actual</u>	<u>2009-2010 Estimate</u>	<u>2009-2010 Budget</u>	<u>2011-2012 Budget</u>	<u>Percent Change</u>
Transportation Engineering	283,730	350,410	379,827	329,293	-13.30%
Maintenance	5,052,045	4,297,533	4,685,479	5,671,460	21.04%
Administrative/General	2,661,702	3,278,573	4,640,611	7,867,186	69.53%
TOTAL	7,997,477	7,926,516	9,705,917	13,867,939	42.88%

POSITION SUMMARY BY DIVISION

	<u>2007-2008 Actual</u>	<u>Adjustments</u>	<u>2009-2010 Budget</u>	<u>Adjustments</u>	<u>2011-2012 Budget</u>
Transportation Engineering	0.50	0.00	0.50	0.00	0.50
Maintenance	12.30	0.00	12.30	7.00	19.30
Administrative/General	2.60	0.10	2.70	0.00	2.70
TOTAL	15.40	0.10	15.50	7.00	22.50

2011-2012 POSITION SUMMARY

STREET OPERATING FUND

POSITION SUMMARY BY CLASSIFICATION

Classification	2009-2010 Positions	Budget Reductions	Service Packages	Annexation Positions	Reallocations	2011-2012 Positions	Budgeted 2011 Salary Range
Street Manager	0.95					0.95	6,636 - 8,563
Internal Services Manager	0.10					0.10	6,483 - 8,366
Parking Coordinator	0.50					0.50	5,917 - 6,961
Senior Public Works Accountant	0.10				(0.10)	0.00	5,591 - 6,577
Management Analyst	0.40					0.40	5,423 - 6,380
Leadperson	1.60					1.60	4,975 - 6,003
Electronics Technician II	1.00					1.00	4,320 - 5,803
Senior Maintenance Person	4.25			1.25		5.50	4,174 - 5,392
Yard Maintenance & Inventory							
Control Person	0.25					0.25	4,174 - 5,392
General Craftperson	1.00					1.00	3,890 - 4,973
Utility Craftsperson	0.10			0.50		0.60	3,890 - 4,973
Accounting Support Associate IV	0.05					0.05	4,007 - 4,714
Electronics Technician III	1.00					1.00	3,286 - 4,519
Groundsperson	2.05			0.90		2.95	3,286 - 4,519
Utilityperson	1.90	(0.90)		3.60		4.60	3,286 - 4,519
Public Works Office Specialist	0.25					0.25	3,585 - 4,218
TOTAL	15.50	(0.90)	0.00	6.25	(0.10)	20.75	

**City of Kirkland
2011-12 Budget**

Revenue

		2007-08 Actual	2009-10 Estimate	2009-10 Budget	2011-12 Budget	Percent Change
Fund: Street Operating (117)						
Taxes						
General Property Taxes						
Property Tax-Real & Personal	3111001	5,829,338	5,982,289	5,951,673	2,803,103	-52.90 %
Diverted Cnty Road Prop Tax	3112001	0	0	0	4,378,793	0.00 %
Total for General Property Taxes:		5,829,338	5,982,289	5,951,673	7,181,896	20.67 %
Retail Sales Use Taxes						
Retail SalesUse Tax	3131001	0	0	0	540,000	0.00 %
Total for Retail Sales Use Taxes:		0	0	0	540,000	0.00 %
Excise Tax						
Leasehold Excise Tax	3172001	0	1,795	0	0	0.00 %
Total for Excise Tax:		0	1,795	0	0	0.00 %
Total for Taxes:		5,829,338	5,984,084	5,951,673	7,721,896	29.74 %
Intergovernmental Revenue						
Direct Federal Grants						
Dept of Homeland Security	3319703	10,496	18,321	18,321	0	0.00 %
Total for Direct Federal Grants:		10,496	18,321	18,321	0	0.00 %
State Grants						
CJTC WASPC Grants	3340111	0	12,000	0	0	0.00 %
Military Department	3340180	1,749	3,053	3,053	0	0.00 %
Traffic Safety Commission	3340350	1,426	0	0	0	0.00 %
Total for State Grants:		3,175	15,053	3,053	0	0.00 %
State Entitlements						
MVFT-City Streets	3360087	1,203,274	1,061,296	1,201,368	1,604,841	33.58 %
MVFT-Arterial Streets Hwys	3360088	0	0	0	1,103,000	0.00 %
Total for State Entitlements:		1,203,274	1,061,296	1,201,368	2,707,841	125.39 %
Intergovt Service Revenues						
Intergovt-Other Gen Govt Svcs	3381901	0	27,500	0	0	0.00 %
Total for Intergovt Service Revenues:		0	27,500	0	0	0.00 %
Stimulus Grant						
ARRA Dir Fed EECBG	3391811	0	0	128,105	0	0.00 %
Total for Stimulus Grant:		0	0	128,105	0	0.00 %
Total for Intergovernmental Revenue:		1,216,945	1,122,170	1,350,847	2,707,841	100.45 %
Charges for Goods and Services						
General Government						

**City of Kirkland
2011-12 Budget**

Revenue

		2007-08 Actual	2009-10 Estimate	2009-10 Budget	2011-12 Budget	Percent Change
Sale of Maps and Publications	3415001	0	0	200	200	0.00 %
Other General Government Svcs	3419001	49,790	31,237	11,000	10,000	-9.09 %
PW Deposit Admin Fees	3419002	0	125	0	0	0.00 %
Total for General Government:		49,790	31,362	11,200	10,200	-8.92 %
Security of Person Property						
Law Enforcement Services	3421001	0	0	12,000	0	0.00 %
Total for Security of Person Property:		0	0	12,000	0	0.00 %
Transportation						
Improvement Fees	3448101	20,000	0	0	0	0.00 %
Street Sign Fee	3449010	30,721	11,990	30,000	10,000	-66.66 %
Total for Transportation:		50,721	11,990	30,000	10,000	-66.66 %
InterfundInterdep Sales Svc						
Interfund Personnel Services	3491601	0	14,187	0	0	0.00 %
Interfund-Other Gen Govnmt	3491901	112,515	158,201	48,345	53,252	10.14 %
Total for InterfundInterdep Sales Svc:		112,515	172,388	48,345	53,252	10.14 %
Total for Charges for Goods and Services:		213,026	215,740	101,545	73,452	-27.66 %
Miscellaneous Revenues						
Interest and Other Earnings						
Investment Interest	3611101	166,372	0	0	0	0.00 %
Investment Interest-Dedicated	3611102	324,458	0	0	0	0.00 %
Total for Interest and Other Earnings:		490,830	0	0	0	0.00 %
RentsLeasesConcessions						
Parking Meters	3623001	149,062	231,305	160,000	240,000	50.00 %
Municipal Garage Daily	3623002	7,249	3,343	8,000	0	0.00 %
Parking Park Main Ant Mall	3623003	0	30,464	106,432	160,000	50.33 %
Facilities Leases LT-Garage	3625001	26,930	30,332	24,000	30,000	25.00 %
Facilities Leases LT-Other	3625002	0	11,178	0	0	0.00 %
Stall Parking Park Main Ant	3625003	0	0	0	3,000	0.00 %
Total for RentsLeasesConcessions:		183,241	306,622	298,432	433,000	45.09 %
ContribDonations - Private						
ContribDonations Private	3679901	21,870	2,050	0	0	0.00 %
Total for ContribDonations - Private:		21,870	2,050	0	0	0.00 %
Other Misc Revenues						
Other Judgements Settlements	3694001	23,686	18,399	15,000	10,000	-33.33 %
Other Misc Revenue	3699001	8,136	18,189	5,000	5,000	0.00 %

**City of Kirkland
2011-12 Budget**

Revenue

		2007-08 Actual	2009-10 Estimate	2009-10 Budget	2011-12 Budget	Percent Change
Total for Other Misc Revenues:		31,822	36,588	20,000	15,000	-25.00 %
Total for Miscellaneous Revenues:		727,763	345,260	318,432	448,000	40.68 %
Other Financing Sources						
Operating Transfer In						
Operating Transfer In	3971001	381,496	25,000	25,000	0	0.00 %
Total for Operating Transfer In:		381,496	25,000	25,000	0	0.00 %
Resources Forward						
Resources Forward	3999901	0	0	1,958,420	2,916,750	48.93 %
Total for Resources Forward:		0	0	1,958,420	2,916,750	48.93 %
Total for Other Financing Sources:		381,496	25,000	1,983,420	2,916,750	47.05 %
Total for Street Operating:		8,368,568	7,692,254	9,705,917	13,867,939	42.88 %



Special Revenue Funds are established to account for specific resources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

CEMETERY OPERATING FUND

The Cemetery Operating Fund accounts for the operation of the City's cemetery. The primary source of revenue is user fees.



DEPARTMENT OVERVIEW

CEMETERY OPERATING FUND

MISSION

The Cemetery Operating fund is responsible for operating and maintaining the City of Kirkland Cemetery.

DEPARTMENT FUNCTIONS

The Parks Department maintenance crews provide for the operation and maintenance of the cemetery and services for interment procedures, including ongoing maintenance service such as mowing, edging, weeding, installation of markers, and verification of grave-sites.

The Finance and Administration Department provides cemetery administration support through the sale of lots and markers and maintenance of cemetery records.

Only the direct, non-labor costs are accounted for in the Cemetery Operating Fund. The labor costs for both the Parks and Finance departments are accounted for in the General Fund.

2009-2010 ACCOMPLISHMENTS

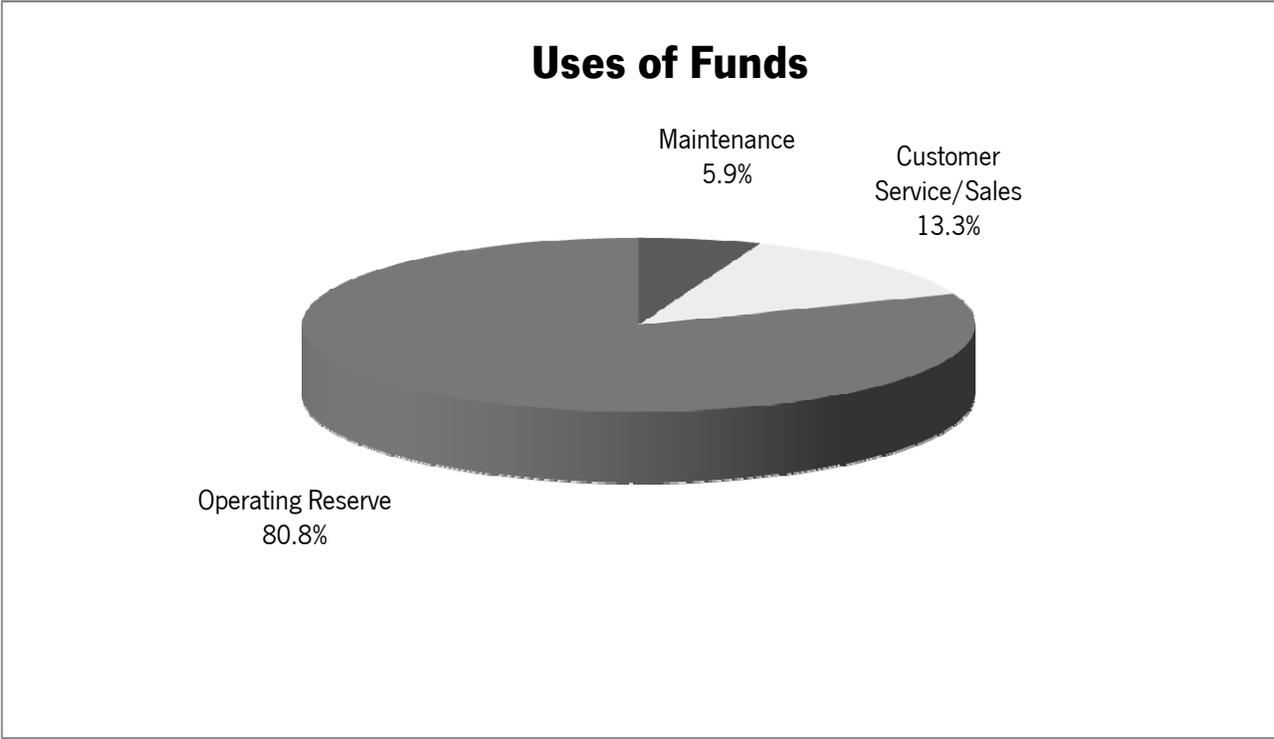
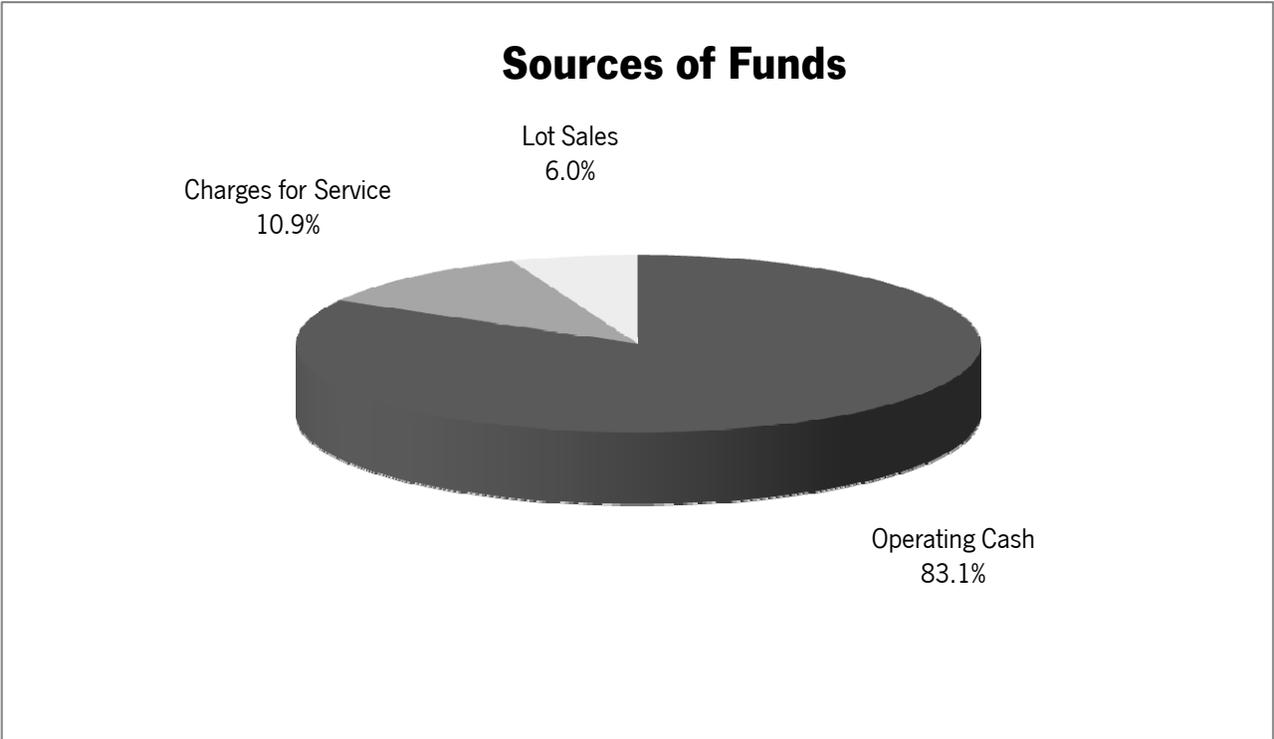
- Continued sales and installation of upright markers to specified areas of the cemetery.
- Continued the restoration process in the historic sections of the cemetery.

2011-2012 OBJECTIVES

- Continue the establishment of a memorial garden of donated materials and amenities.
- Continue the restoration process in the historic sections of the cemetery.
- Continue audit and verification of cemetery plot owners.
- Incorporate cemetery records into City's Electronic Document Management System.



**2011-2012 BUDGET
CEMETERY OPERATING FUND**



2011-2012 BUDGET ANALYSIS

CEMETERY OPERATING FUND

ANALYSIS OF CHANGES

2009-10 Approved Budget (Including Carryovers & Furlough Concessions)		210,362
One-Time Adjustments, Carryovers and Reserves	(140,291)	
Restore 2010 3.4% Wage Reductions and Related Reductions	-	
Total One-Time Adjustments and Carryovers		(140,291)
Less Annexation Service Packages Approved in 2010 (see below)		-
2009-10 Ongoing Budget		<u>70,071</u>
2011-12 Basic Budget Changes:		
Salaries & Wages	-	
Employee Benefits	-	
Fleet - Internal Services Rate	3,721	
IT - Internal Services Rate	-	
Facilities - Internal Services Rate	-	
Central Service Charges	(3,584)	
Land Purchase - Plot Buy Backs	12,000	
Net Miscellaneous Adjustments	(55)	
Total Basic Budget Changes		12,082
2011-12 Basic Budget Changes as Percent of 2009-10 Ongoing Budget		17.24%
2011-12 Basic Budget (Excluding Ongoing Annexation Service Packages Approved in 2010)		82,153
Expenditure Reductions		
2011-12 Department Expenditure Reductions	-	
2011-12 Reductions due to Internal Service Rate Changes	-	
Total 2011-12 Expenditure Reductions		-
2011-12 Expenditure Reductions as Percent of 2011-12 Basic Budget		0.00%
Service Packages		
Department Service Packages	-	
Service Packages Requested/Funded by Other Departments	-	
Total 2011-12 Service Packages		-
2011-12 Service Packages as Percent of 2011-12 Basic Budget		0.00%
Subtotal 2011-12 Budget Before Annexation		82,153
Annexation:		
Ongoing Annexation Service Packages Approved in 2010	-	
2011-12 Annexation Service Packages	-	
Interfund Adjustments	-	
Total Annexation Costs		-
Annexation Costs as Percent of 2011-12 Basic Budget		0.00%
Changes Due to Fund Restructuring:		
Moving the Cemetery Improvement Fund	437,338	
Total Changes Due to Fund Restructuring		437,338
Fund Restructuring Changes as Percent of 2011-12 Basic Budget		532.35%
Reserves		213,790
2011-12 Adopted Budget (Including Annexation & Fund Changes)		<u>733,281</u>

COMPARISON OF 2009-10 BUDGET TO 2011-12 BUDGET

	Difference	% Change
2009-10 Approved Budget to 2011-12 Adopted Budget	522,919	248.58%

2011-2012 FINANCIAL OVERVIEW

CEMETERY OPERATING FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2007-2008 Actual</u>	<u>2009-2010 Estimate</u>	<u>2009-2010 Budget</u>	<u>2011-2012 Budget</u>	<u>Percent Change</u>
Salaries and Wages	-	-	-	-	n/a
Benefits	-	-	-	-	n/a
Supplies	20,471	23,543	33,000	33,000	0.00%
Other Services	176,541	31,921	32,494	32,953	1.41%
Government Services	5,154	76	200	58,935	n/a
Capital Outlay	1,200	4,700	4,000	16,000	300.00%
Reserves	-	-	140,668	592,393	321.13%
TOTAL	203,366	60,240	210,362	733,281	248.58%

FINANCIAL SUMMARY BY DIVISION

	<u>2007-2008 Actual</u>	<u>2009-2010 Estimate</u>	<u>2009-2010 Budget</u>	<u>2011-2012 Budget</u>	<u>Percent Change</u>
Parks Maintenance	175,839	34,169	39,083	43,126	10.34%
Customer Services	27,527	26,071	171,279	690,155	302.94%
TOTAL	203,366	60,240	210,362	733,281	248.58%

POSITION SUMMARY BY DIVISION

	<u>2007-2008 Actual</u>	<u>Adjustments</u>	<u>2009-2010 Budget</u>	<u>Adjustments</u>	<u>2011-2012 Budget</u>
Parks Maintenance	0.00	0.00	0.00	0.00	0.00
Treasury	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00

**City of Kirkland
2011-12 Budget**

Revenue

		2007-08 Actual	2009-10 Estimate	2009-10 Budget	2011-12 Budget	Percent Change
Fund: Cemetery Operating (122)						
Charges for Goods and Services						
Physical Environment						
Sale of Markers	3436001	34,693	18,730	25,000	22,000	-12.00 %
Marker Setting Fee	3436002	33,162	17,840	12,800	12,800	0.00 %
Open and Close	3436003	58,640	69,980	27,200	27,200	0.00 %
Cemetery Liner Fee	3436004	2,118	2,000	0	4,000	0.00 %
Total for Physical Environment:		128,613	108,550	65,000	66,000	1.53 %
Total for Charges for Goods and Services:		128,613	108,550	65,000	66,000	1.53 %
Miscellaneous Revenues						
Interest and Other Earnings						
Investment Interest-Dedicated	3611102	5,000	0	0	0	0.00 %
Total for Interest and Other Earnings:		5,000	0	0	0	0.00 %
RentsLeasesConcessions						
Housing Rental Leases	3626001	0	8,050	0	13,800	0.00 %
Total for RentsLeasesConcessions:		0	8,050	0	13,800	0.00 %
Total for Miscellaneous Revenues:		5,000	8,050	0	13,800	0.00 %
Other Financing Sources						
Disposition of Fixed Assets						
Proceeds Sales of Fixed Assets	3951001	38,027	13,621	43,200	44,000	1.85 %
Total for Disposition of Fixed Assets:		38,027	13,621	43,200	44,000	1.85 %
Resources Forward						
Resources Forward	3999901	0	0	102,162	609,481	496.58 %
Total for Resources Forward:		0	0	102,162	609,481	496.58 %
Total for Other Financing Sources:		38,027	13,621	145,362	653,481	349.55 %
Total for Cemetery Operating:		171,640	130,221	210,362	733,281	248.58 %

Special Revenue Funds are established to account for specific resources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

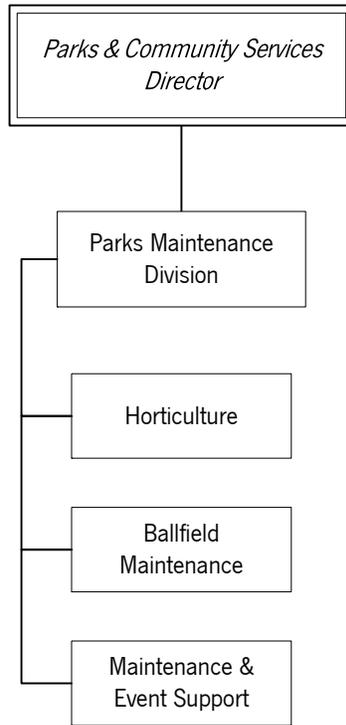
PARKS MAINTENANCE FUND

The Parks Maintenance Fund accounts for the maintenance and operation of park properties acquired and/or developed with a park bond passed in November 2002. The primary source of revenue is from a special property tax levy approved in November 2002.



CITY OF KIRKLAND
Parks & Community Services Department

Parks Maintenance Fund



Boxes with a double outline and italic text indicate positions which report to this department but which are budgeted in a separate operating fund.

DEPARTMENT OVERVIEW

PARKS MAINTENANCE FUND

DEPARTMENT FUNCTIONS

The **Parks Maintenance Fund** accounts for the maintenance and operation of properties to be acquired and/or developed as a result of a parks bond approved by voters in November 2002. These properties and projects include future park land purchased with the Acquisition Opportunity Fund, and the City-School Partnership program which encompasses school playfield improvements, maintenance, and scheduling administration. The maintenance and operating costs are funded by a special property tax levy approved by the voters in November 2002.

This fund accounts for irrigation installations, dock and boat launch repairs, athletic field renovations, ballfield maintenance and scheduling, park rentals, and other repair and construction projects of these properties.

2009-2010 ACCOMPLISHMENTS

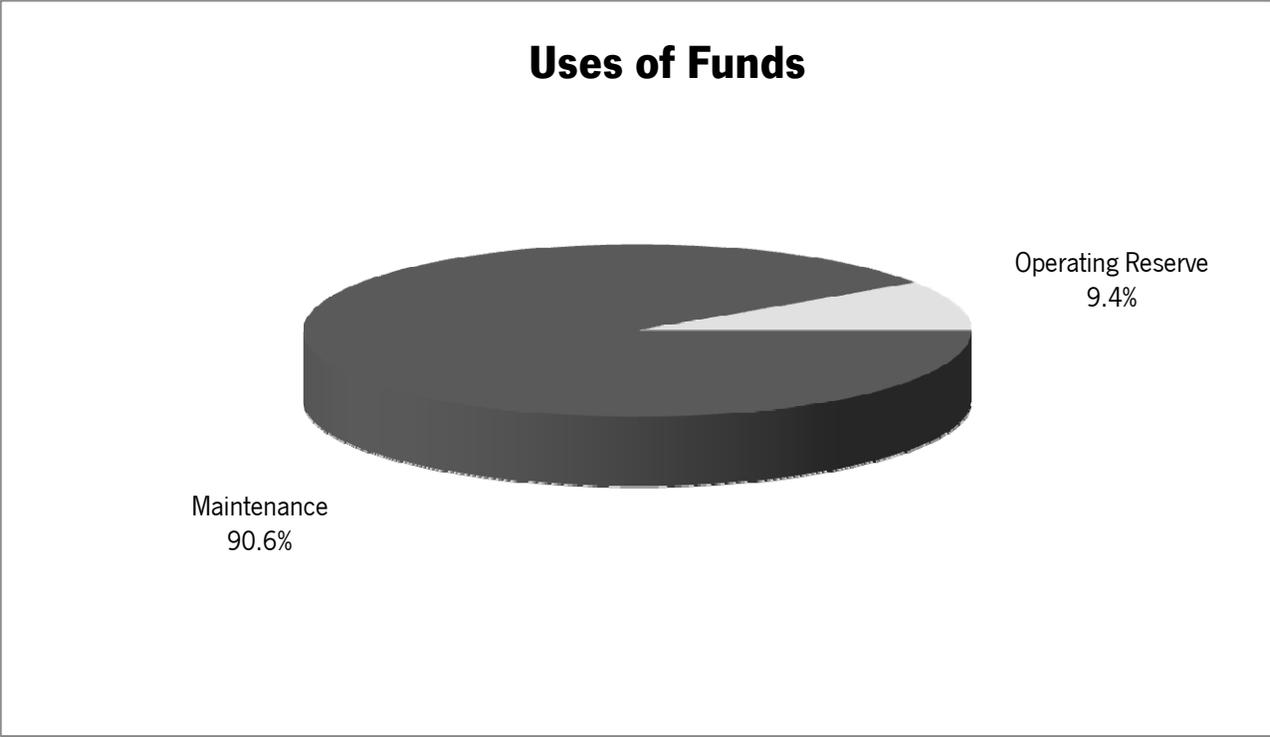
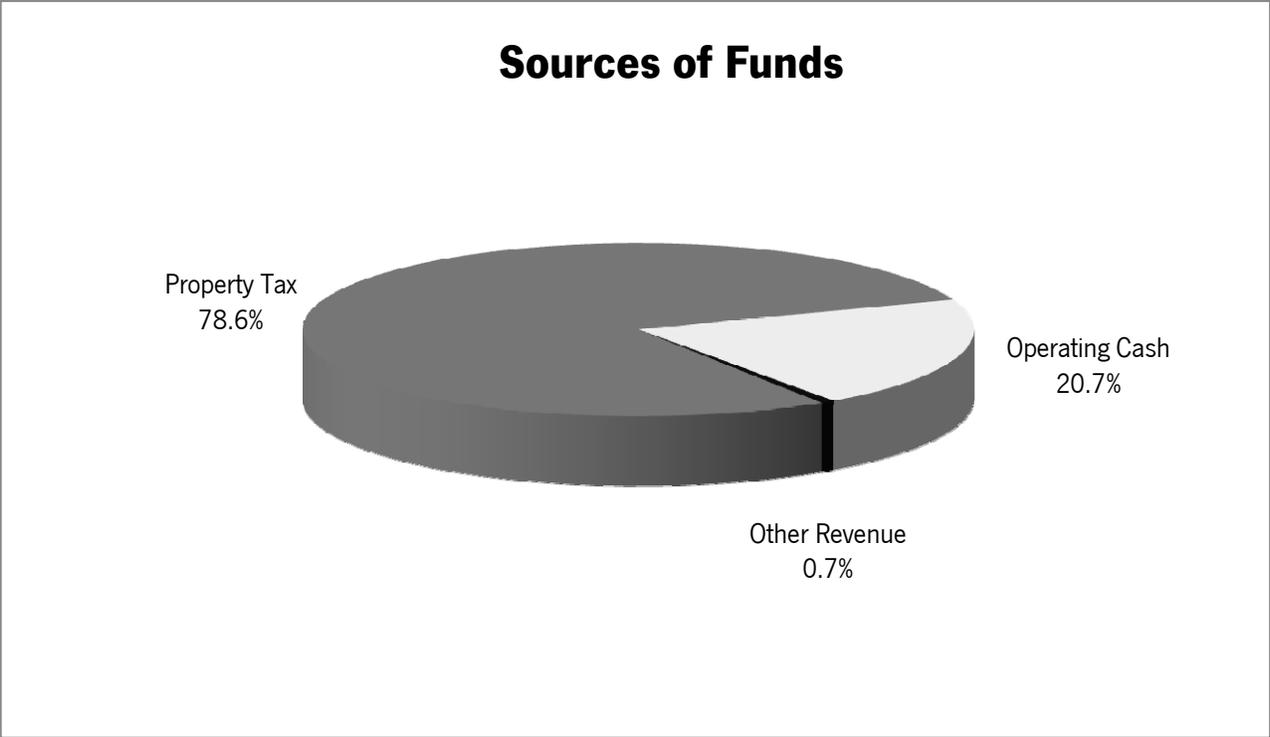
- Completed improvements to Juanita Beach's Forbes House to allow occupancy by Youth Eastside Services, which included ADA access, parking, connection to sanitary sewer, and remodelling of entire interior.
- Continued to work with community groups to maintain the play area at Woodlands Park and the butterfly garden at Carillon Woods.

- Provided high-quality playfield conditions for users groups at all City/School partnership sites through weekly maintenance.
- Coordinated the use of 19 school sites (40 field and open space areas). Fields are used by thousands of youth and adults each year.
- Replaced damaged fencing at Juanita Beach ballfields.
- Transplanted five significant trees from Peter Kirk to Woodlands Park that were displaced due to the Sound Transit project improvements along 3rd Street.
- Coordinated 20 volunteer events at various park maintenance fund sites.

2011-2012 OBJECTIVES

- Maintain Juanita Creek improvements associated with Phase I of Juanita Beach Master Plan and develop the maintenance work plan for Phase II of the Master Plan.
- Continue to enhance working relationship with the Lake Washington School District.
- Continue to partner with our Community when various volunteer opportunities arise.
- Complete Water Right connection at Juanita Beach to allow lake-water irrigation of the park.

**2011-2012 BUDGET
PARKS MAINTENANCE FUND**



2011-2012 BUDGET ANALYSIS

PARKS MAINTENANCE FUND

ANALYSIS OF CHANGES

2009-10 Approved Budget (Including Carryovers & Furlough Concessions)		2,227,124
One-Time Adjustments, Carryovers and Reserves	(331,218)	
Restore 2010 3.4% Wage Reductions and Related Reductions	9,178	
Total One-Time Adjustments and Carryovers		(322,040)
Less Annexation Service Packages Approved in 2010 (see below)		-
2009-10 Ongoing Budget		<u>1,905,084</u>
2011-12 Basic Budget Changes:		
Salaries & Wages	46,933	
Employee Benefits	89,972	
Fleet - Internal Services Rate	10,752	
IT - Internal Services Rate	4,647	
Facilities - Internal Services Rate	-	
Central Service Charges	9,402	
Net Miscellaneous Adjustments	2,519	
Total Basic Budget Changes		164,225
2011-12 Basic Budget Changes as Percent of 2009-10 Ongoing Budget		8.62%
2011-12 Basic Budget (Excluding Ongoing Annexation Service Packages Approved in 2010)		2,069,309
Expenditure Reductions		
2011-12 Department Expenditure Reductions	(155,950)	
2011-12 Reductions due to Internal Service Rate Changes	(11,799)	
Total 2011-12 Expenditure Reductions		(167,749)
2011-12 Expenditure Reductions as Percent of 2011-12 Basic Budget		-8.11%
Service Packages		
Department Service Packages	31,327	
Service Packages Requested/Funded by Other Departments	-	
Total 2011-12 Service Packages		31,327
2011-12 Service Packages as Percent of 2011-12 Basic Budget		1.51%
Subtotal 2011-12 Budget Before Annexation		1,932,887
Annexation:		
Ongoing Annexation Service Packages Approved in 2010	-	
2011-12 Annexation Service Packages	-	
Interfund Adjustments	-	
Total Annexation Costs		-
Annexation Costs as Percent of 2011-12 Basic Budget		0.00%
Changes Due to Fund Restructuring:		
Fund Restructuring Changes as Percent of 2011-12 Basic Budget		0.00%
Reserves		200,676
2011-12 Adopted Budget (Including Annexation & Fund Changes)		<u>2,133,563</u>

COMPARISON OF 2009-10 BUDGET TO 2011-12 BUDGET

	Difference	% Change
2009-10 Approved Budget to 2011-12 Adopted Budget	(93,561)	-4.20%

2011-2012 FINANCIAL OVERVIEW

PARKS MAINTENANCE FUND

FINANCIAL SUMMARY BY OBJECT

	2007-2008 Actual	2009-2010 Estimate	2009-2010 Budget	2011-2012 Budget	Percent Change
Salaries and Wages	729,706	834,854	864,543	822,807	-4.83%
Benefits	327,729	385,911	402,841	434,710	7.91%
Supplies	87,549	79,348	87,560	87,560	0.00%
Other Services	529,744	500,394	536,249	554,783	3.46%
Government Services	4,754	1,374	1,700	1,700	0.00%
Capital Outlay	-	-	-	-	n/a
Reserves	-	-	334,231	232,003	-30.59%
TOTAL	1,679,482	1,801,881	2,227,124	2,133,563	-4.20%

FINANCIAL SUMMARY BY DIVISION

	2007-2008 Actual	2009-2010 Estimate	2009-2010 Budget	2011-2012 Budget	Percent Change
Parks Maintenance	1,679,482	1,801,881	2,227,124	2,133,563	-4.20%
TOTAL	1,679,482	1,801,881	2,227,124	2,133,563	-4.20%

POSITION SUMMARY BY DIVISION

	2007-2008 Actual	Adjustments	2009-2010 Budget	Adjustments	2011-2012 Budget
Parks Maintenance	7.50	0.00	7.50	2.75	10.25
TOTAL	7.50	0.00	7.50	2.75	10.25

2011-2012 POSITION SUMMARY

PARKS MAINTENANCE FUND

POSITION SUMMARY BY CLASSIFICATION

Classification	2009-2010 Positions	Budget Reductions	Service Packages	Annexation Positions	2011-2012 Positions	Budgeted 2011 Salary Range
Leadperson	1.00			1.00	2.00	4,975 - 6,003
Groundsperson	6.00	(1.00)		1.00	6.00	3,286 - 4,519
Field Arborist	0.00			1.00	1.00	4,278 - 5,527
Parks Account Associate	0.50				0.50	3,740 - 4,401
Office Technician	0.00			0.75	0.75	3,416 - 4,019
TOTAL	7.50	(1.00)	0.00	3.75	10.25	

**City of Kirkland
2011-12 Budget**

Revenue

		2007-08 Actual	2009-10 Estimate	2009-10 Budget	2011-12 Budget	Percent Change
Fund: Parks Maintenance Fund (125)						
Taxes						
General Property Taxes						
Property Tax - Parks M&O Levy	3111002	1,572,531	1,625,436	1,625,863	1,677,638	3.18 %
Total for General Property Taxes:		1,572,531	1,625,436	1,625,863	1,677,638	3.18 %
Total for Taxes:		1,572,531	1,625,436	1,625,863	1,677,638	3.18 %
Intergovernmental Revenue						
Direct Federal Grants						
Dept of Homeland Security	3319703	338	0	0	0	0.00 %
Total for Direct Federal Grants:		338	0	0	0	0.00 %
State Grants						
Military Department	3340180	59	0	0	0	0.00 %
Total for State Grants:		59	0	0	0	0.00 %
Total for Intergovernmental Revenue:		397	0	0	0	0.00 %
Miscellaneous Revenues						
RentsLeasesConcessions						
Park Facility Rentals	3624005	31,602	19,109	2,400	14,400	500.00 %
Total for RentsLeasesConcessions:		31,602	19,109	2,400	14,400	500.00 %
Total for Miscellaneous Revenues:		31,602	19,109	2,400	14,400	500.00 %
Other Financing Sources						
Operating Transfer In						
Operating Transfer In	3971001	70,000	50,000	50,000	0	0.00 %
Total for Operating Transfer In:		70,000	50,000	50,000	0	0.00 %
Ins Recovery Gen Govt						
Ins Rec Gen Govt Non Capital	3980001	33,855	0	0	0	0.00 %
Total for Ins Recovery Gen Govt:		33,855	0	0	0	0.00 %
Resources Forward						
Resources Forward	3999901	0	0	548,861	441,525	-19.55 %
Total for Resources Forward:		0	0	548,861	441,525	-19.55 %
Total for Other Financing Sources:		103,855	50,000	598,861	441,525	-26.27 %
Total for Parks Maintenance Fund:		1,708,385	1,694,545	2,227,124	2,133,563	-4.20 %



Special Revenue Funds are established to account for specific resources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

RECREATION PROGRAMS REVOLVING FUND

The Recreation Programs Revolving Fund accounted for the City's fee supported recreational programs. The primary source of revenue was user fees. Fund Activity moved to the General Fund as of January 1, 2011.



DEPARTMENT OVERVIEW

RECREATION PROGRAMS REVOLVING FUND

▶ The Recreation Programs Revolving fund accounted for revenue-generating recreation, enrichment and sports programs. As of January 1, 2011, the activities of this fund are reflected in the General Fund.

▶ Fund activity moved to other funds as part of fund restructuring.

2011-2012 BUDGET ANALYSIS

RECREATION REVOLVING FUND

ANALYSIS OF CHANGES

2009-10 Approved Budget (Including Carryovers & Furlough Concessions)		2,897,797
One-Time Adjustments, Carryovers and Reserves	(116,207)	
Restore 2010 3.4% Wage Reductions and Related Reductions	-	
Total One-Time Adjustments and Carryovers		(116,207)
Less Annexation Service Packages Approved in 2010 (see below)		-
2009-10 Ongoing Budget		<u>2,781,590</u>
2011-12 Basic Budget Changes:		
Salaries & Wages	-	
Employee Benefits	-	
Fleet - Internal Services Rate	-	
IT - Internal Services Rate	-	
Facilities - Internal Services Rate	-	
Net Miscellaneous Adjustments	-	
Total Basic Budget Changes		-
2011-12 Basic Budget Changes as Percent of 2009-10 Ongoing Budget		0.00%
2011-12 Basic Budget (Excluding Ongoing Annexation Service Packages Approved in 2010)		2,781,590
Expenditure Reductions		
2011-12 Department Expenditure Reductions	-	
2011-12 Reductions due to Internal Service Rate Changes	-	
Total 2011-12 Expenditure Reductions		-
2011-12 Expenditure Reductions as Percent of 2011-12 Basic Budget		0.00%
Service Packages		
Department Service Packages	-	
Service Packages Requested/Funded by Other Departments	-	
Total 2011-12 Service Packages		-
2011-12 Service Packages as Percent of 2011-12 Basic Budget		0.00%
Subtotal 2011-12 Budget Before Annexation		2,781,590
Annexation:		
Ongoing Annexation Service Packages Approved in 2010	-	
2011-12 Annexation Service Packages	-	
Interfund Adjustments	-	
Total Annexation Costs		-
Annexation Costs as Percent of 2011-12 Basic Budget		0.00%
Changes Due to Fund Restructuring:		
Moving the Recreation Revolving Fund	(2,781,590)	
Total Changes Due to Fund Restructuring		(2,781,590)
Fund Restructuring Changes as Percent of 2011-12 Basic Budget		-100.00%
Reserves		-
2011-12 Adopted Budget (Including Annexation & Fund Changes)		<u>-</u>

COMPARISON OF 2009-10 BUDGET TO 2011-12 BUDGET

	Difference	% Change
2009-10 Approved Budget to 2011-12 Adopted Budget	(2,897,797)	-100.00%

2011-2012 FINANCIAL OVERVIEW

RECREATION REVOLVING FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2007-2008 Actual</u>	<u>2009-2010 Estimate</u>	<u>2009-2010 Budget</u>	<u>2011-2012 Budget*</u>	<u>Percent Change</u>
Salaries and Wages	767,517	-	-	-	n/a
Benefits	194,943	-	-	-	n/a
Supplies	58,751	-	-	-	n/a
Other Services	936,590	-	-	-	n/a
Government Services	23	2,565,679	2,588,356	-	-100.00%
Capital Outlay	-	-	-	-	n/a
Reserves	-	-	309,441	-	-100.00%
TOTAL	1,957,824	2,565,679	2,897,797	-	-100.00%

FINANCIAL SUMMARY BY DIVISION

	<u>2007-2008 Actual</u>	<u>2009-2010 Estimate</u>	<u>2009-2010 Budget</u>	<u>2011-2012 Budget*</u>	<u>Percent Change</u>
Community Services	1,957,824	2,565,679	2,897,797	-	-100.00%
TOTAL	1,957,824	2,565,679	2,897,797	-	-100.00%

POSITION SUMMARY BY DIVISION

	<u>2007-2008 Actual</u>	<u>Adjustments</u>	<u>2009-2010 Budget</u>	<u>Adjustments</u>	<u>2011-2012 Budget*</u>
Community Services	3.25	-3.25	0.00	0.00	0.00
TOTAL	3.25	-3.25	0.00	0.00	0.00

*2011-2012 moved Recreation Revolving Fund to the General Fund

2011-2012 POSITION SUMMARY

RECREATION PROGRAMS REVOLVING FUND

POSITION SUMMARY BY CLASSIFICATION

<u>Classification</u>	<u>2009-2010 Positions</u>	<u>Budget Reductions</u>	<u>Service Packages</u>	<u>Annexation Positions</u>	<u>2011-2012 Positions</u>	<u>Budgeted 2011 Salary Range</u>
Community Services Manager	0.00				0.00	
Recreation Supervisor	0.00				0.00	
Recreation Coordinator	0.00				0.00	
Recreation Program Assistant	0.00				0.00	
Van Driver	0.00				0.00	
TOTAL	0.00	0.00	0.00	0.00	0.00	

All Recreation Programs staff moved to the Parks and Community Services Department in the General Fund.