

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.

LODGING TAX FUND

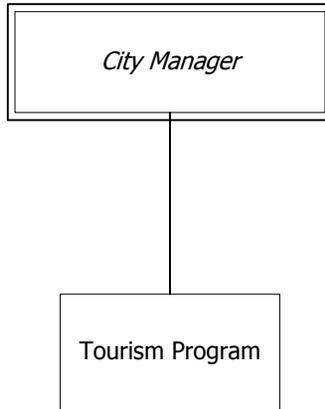
The Lodging Tax Fund accounts for the City's tourism program and expenditures related to the operation of tourism-related facilities. The primary source of revenue is a one percent lodging tax instituted in January 2002.



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**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 account for Lodging Tax revenue that provides funding for tourism promotion and marketing activities to attract visitors to Kirkland resulting in increased day trips and overnight stays. The Tourism Program strives to optimize the 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, a Facebook page, and monthly electronic event guides. It also provides printed visitor guides, dining guides and event guides to 175 locations in Kirkland and neighboring cities. It provides networking with local and regional tourism providers and familiarization tours for travel writers. The Tourism Program also provides media outreach and public relations to promote Kirkland as a destination and for selected events.

The revenue source for the Tourism Program is the Lodging Excise Tax 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 Tourism Development Committee whose role is to provide recommendations on the use of the lodging tax funds and help guide the tourism program priorities.

RELATIONSHIP TO COUNCIL GOALS**Financial Stability**

- Improve Kirkland's tourism offerings by continued development of relationships with tourism partners.
- Continue to promote overnight stays by marketing Kirkland to regional and national publications of interest to tourists and business travelers, bringing dollars into the community.

Economic Development

- Provide training and networking opportunities to support tourism related businesses.
- Offer funding to special events and festivals that bring visitors to Kirkland.
- Offer visitor guides, dining and event guides to educate visitors and community members about local businesses.
- Convene regional tourism meetings to explore joint marketing ventures and complimentary efforts.

BUDGET HIGHLIGHTS**2013-2014 Reductions and Efficiencies**

- Reduced costs by bringing the event guide creation in house, thereby freeing up more consultant time for public relations and media exposure, which have netted many articles on local events, event sponsorships, and radio and television spots.
- Created efficiencies by hosting the website in house, allowing more flexibility to make changes without additional costs.

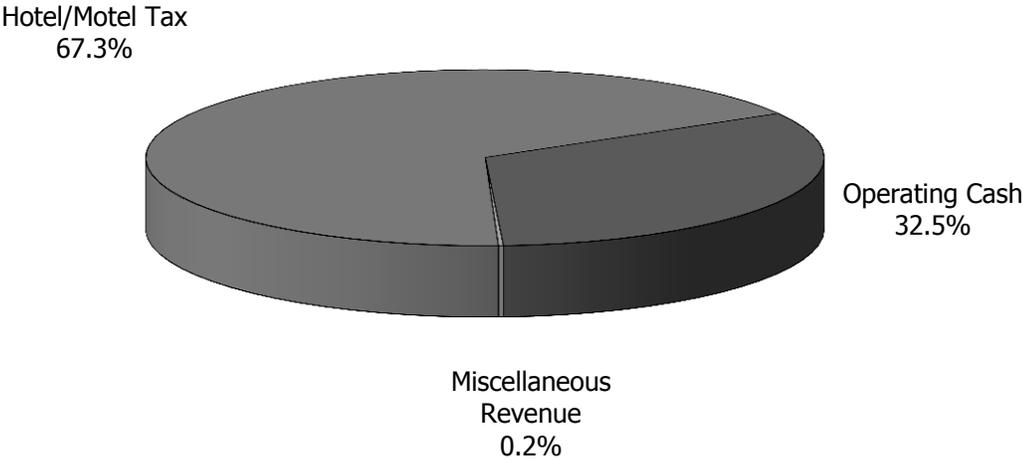
2013-2014 Additions

- As the economy recovers from the recession, tourism revenues have increased and are projected to continually increase. These additional funds will be allocated to:

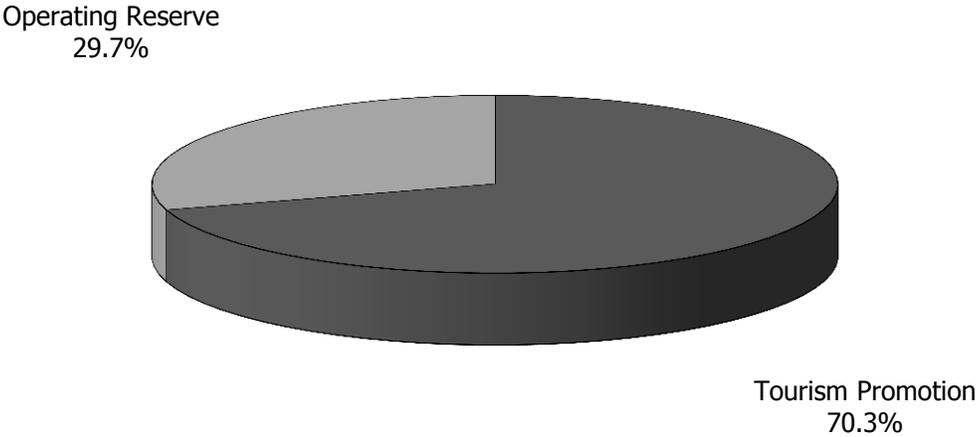
- Increase the printing of visitor, dining and seasonal event guides, which our tracking has shown are very popular and are distributed to 175 local and regional outlets
 - Restore funding of special events that bring thousands of visitors to Kirkland each year
 - Restore tourism public relations outreach, increasing the visibility and profile of Kirkland through earned media
- The budget includes charges for interfund Citywide overhead, which reflects the costs of central support functions such as Human Resources, Finance, etc. The recognition of these charges was necessary to follow the best practices in overhead allocation identified in the performance audit conducted by the State Auditor's Office.

2013-2014 BUDGET LODGING TAX FUND

Sources of Funds



Uses of Funds



2013 - 2014 FINANCIAL OVERVIEW

LODGING TAX FUND

FINANCIAL SUMMARY BY OBJECT

	2009-2010 Actual	2011-2012 Estimate	2011-2012 Budget	2013-2014 Budget	Percent Change
Salaries and Wages	119,712	88,619	113,310	113,952	0.57%
Benefits	25,480	25,120	40,811	43,323	6.16%
Supplies	1,882	4,451	3,750	6,400	70.67%
Other Services	369,737	228,856	275,403	316,782	15.02%
Government Services	-	-	-	-	n/a
Capital Outlay	-	-	-	-	n/a
Reserves	-	-	103,975	210,195	102.16%
TOTAL	516,811	347,046	537,249	690,652	28.55%

FINANCIAL SUMMARY BY DIVISION

	2009-2010 Actual	2011-2012 Estimate	2011-2012 Budget	2013-2014 Budget	Percent Change
City Manager	516,811	347,046	537,249	690,652	28.55%
TOTAL	516,811	347,046	537,249	690,652	28.55%

POSITION SUMMARY BY DIVISION

	2009-2010 Actual	Adjustments	2011-2012 Budget	Adjustments	2013-2014 Budget
City Manager	0.60	0.00	0.60	0.00	0.60
TOTAL	0.60	0.00	0.60	0.00	0.60

2013-2014 POSITION SUMMARY

LODGING TAX FUND

POSITION SUMMARY BY CLASSIFICATION

<u>Classification</u>	<u>2011-2012 Positions</u>	<u>Budget Reductions</u>	<u>Service Packages</u>	<u>2013-2014 Positions</u>	<u>Budgeted 2013 Salary Range</u>
Economic Development Manager	0.15			0.15	7,907 - 10,204
Special Projects Coordinator	0.25			0.25	5,751 - 6,767
Administrative Assistant	0.20			0.20	4,534 - 5,333
TOTAL	0.60	0.00	0.00	0.60	

**City of Kirkland
2013 - 2014 Budget
Revenues**

		2009 -2010 Actual	2011 - 2012 Estimate	2011- 2012 Budget	2013- 2014 Budget	Percent Change
Fund:	Lodging Tax Fund (112)					
Department:	General					
Division:	Not Applicable					
Key:	Lodging Tax (1120000000)					
Taxes						
Hotel* Motel Tax	3133001	372,653	419,833	386,975	0	0.00%
Hotel Motel Tax	3133101	0	0	0	464,704	0.00%
Total for Taxes:		372,653	419,833	386,975	464,704	20.08%
Intergovernmental Revenue						
Dept Comm Trade Economic De	3340420	7,000	0	0	0	0.00%
Total for Intergovernmental Revenue:		7,000	0	0	0	0.00%
Miscellaneous Revenues						
Investment Interest	3611101	9,205	3,145	2,250	1,632	-27.46%
ContribDonations Private	3679901	630	0	1,500	0	0.00%
Other Misc Revenue	3699001	0	0	140	0	0.00%
Total for Miscellaneous Revenues:		9,835	3,145	3,890	1,632	-58.04%
Other Financing Sources						
Resources Forward	3999901	0	146,384	146,384	224,316	53.23%
Total for Other Financing Sources:		0	146,384	146,384	224,316	53.23%
Total for Lodging Tax (1120000000):		389,488	569,362	537,249	690,652	28.55%
Total for Not Applicable:		389,488	569,362	537,249	690,652	28.55%
Total for General:		389,488	569,362	537,249	690,652	28.55%
Total for Lodging Tax Fund:		389,488	569,362	537,249	690,652	28.55%



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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.

STREET OPERATING FUND

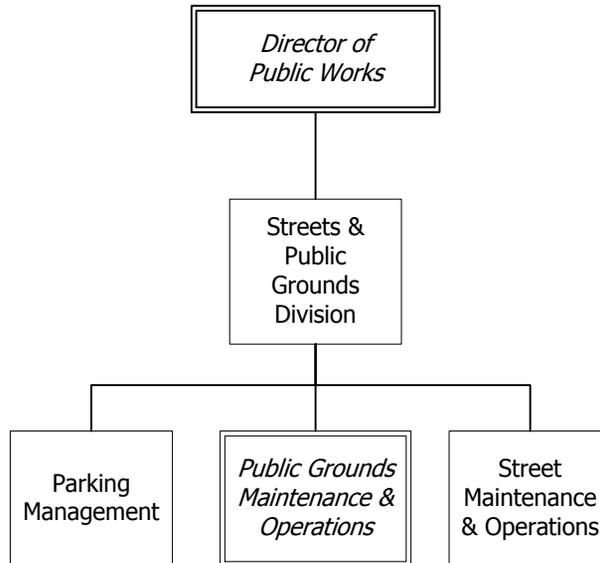
The Street Operating Fund accounts for the administration, maintenance, and minor construction of the City's transportation infrastructure. The primary sources of revenue are property taxes and the State levied gasoline tax. This fund also includes the revenues from the 2012 Street Levy – Proposition No. 1: Levy for City street maintenance and pedestrian safety.



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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 Operating Fund is established to account for the administration of all resources associated with the maintenance, operation, and minor construction of roadways, sidewalks, pathways, traffic signs and signals, and roadsides.

DEPARTMENT FUNCTIONS

Within the Streets and Grounds Division of Public Works, the Street Maintenance Group administers and maintains 593 lane miles of streets, 234 lane miles of sidewalks, 5¾ miles of rail corridor, 58 traffic signals, 20 school beacons, 22 radar signs, 33 flashing crosswalks, and approximately 13,000 street signs. The Division is also responsible for street sweeping and mowing public right-of-ways. The Construction Group provides for minor construction of new sidewalks and related equipment costs that are not included in the Capital Improvement Program.

RELATIONSHIP TO COUNCIL GOALS**Neighborhoods**

- Ensure that streets and sidewalks are well-maintained in Kirkland neighborhoods to sustain a high quality of life in every neighborhood.
- Reinstatement neighborhood traffic control program.

Public Safety

- Maintain safe operation and maintenance of traffic signals for citizen safety, as well as mowing right of ways to ensure maximum visibility to drivers, bikers, and pedestrians. Well-maintained streetlights and street signs are vital to the overall safety of drivers, pedestrians, and bikers.
- Support neighborhood traffic safety improvements.

Balanced Transportation

- Assure that infrastructure for all modes of transportation is maintained to provide equal access and to promote alternatives to single occupancy vehicles.
- If approved by voters, implement enhanced road repair and reconstruction projects, neighborhood traffic control services and pedestrian safety programs.

Financial Stability

- Provide stable and ongoing revenue for ongoing maintenance needs.

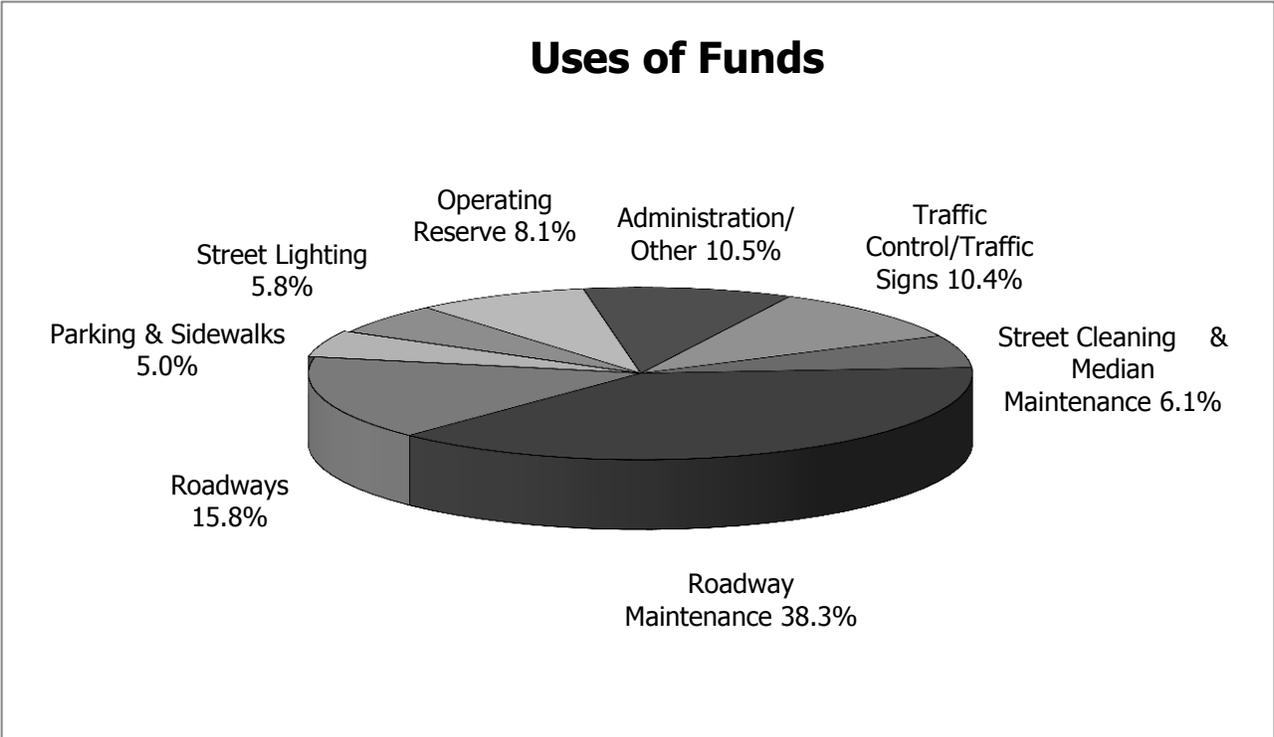
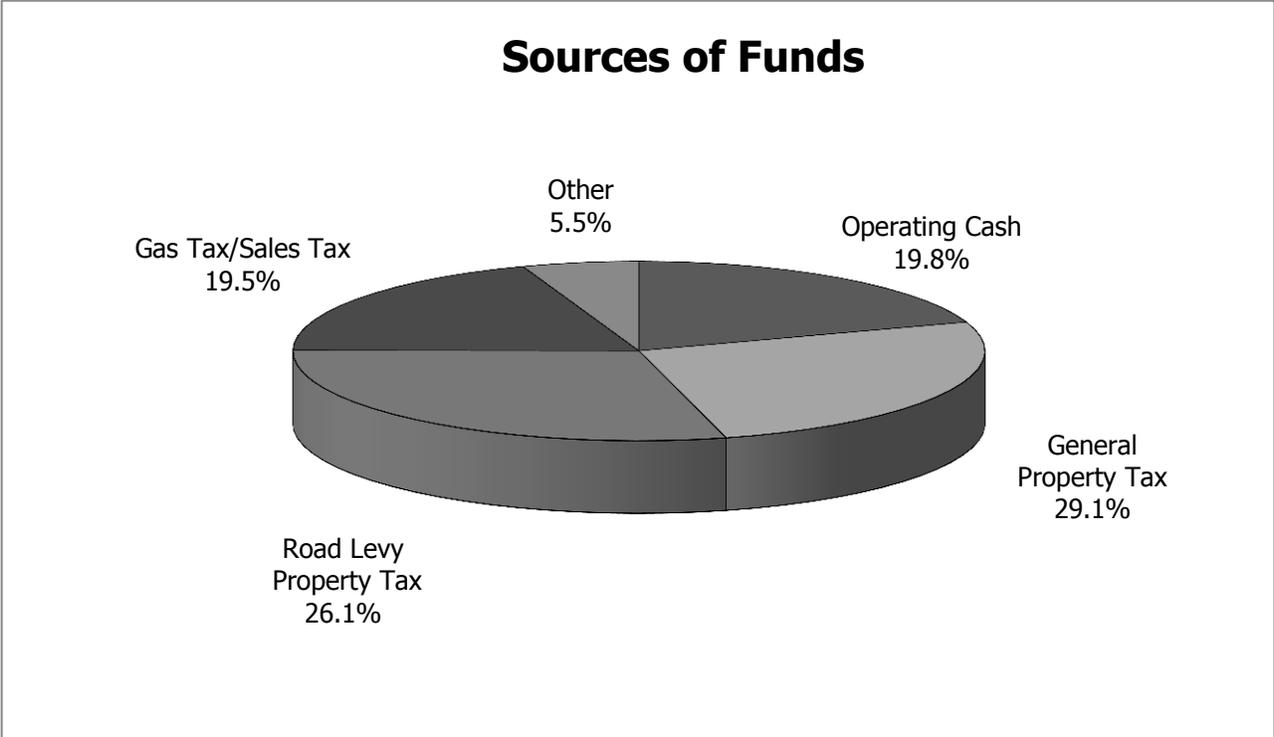
BUDGET HIGHLIGHTS**2013-2014 Budget Reductions and Efficiencies**

- Sunset the Parking Advisory Board and eliminate the Parking Coordinator position. Downtown parking management will be redistributed to the Transportation Engineering group.
- Eliminate the 0.9 FTE Grounds Technician and the 0.5 FTE Utility Locator positions to recalibrate annexation staffing needs.
- Reduced various supply and contract services line items - \$82,250.

2013-2014 Additions

- Using Real Estate Excise Tax (REET) funds for enhanced street and median maintenance and a 1.0 FTE Laborer (one-time) - \$320,116.
- Add 1.0 FTE Capital Projects Engineer to support levy-funded street restoration projects - \$237,838.
- Add 2.0 FTE Maintenance workers and enhance annual street overlay to support levy-funded road repairs and maintenance - \$5,762,162.

2013-2014 BUDGET STREET OPERATING FUND





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2013 - 2014 FINANCIAL OVERVIEW

STREET OPERATING FUND

FINANCIAL SUMMARY BY OBJECT

	2009-2010 Actual	2011-2012 Estimate	2011-2012 Budget	2013-2014 Budget	Percent Change
Salaries and Wages	1,832,397	1,996,252	2,409,606	2,584,170	7.24%
Benefits	759,928	997,155	1,205,933	1,451,434	20.36%
Supplies	854,967	737,692	1,095,810	1,099,017	0.29%
Other Services	4,123,461	4,504,725	4,648,473	4,852,666	4.39%
Government Services	54,931	2,649,011	2,673,940	6,856,637	156.42%
Capital Outlay	257,427	44,963	60,683	129,000	112.58%
Reserves	-	31,000	2,622,081	3,194,362	21.83%
TOTAL	7,883,111	10,960,798	14,716,526	20,167,286	37.04%

FINANCIAL SUMMARY BY DIVISION

	2009-2010 Actual	2011-2012 Estimate	2011-2012 Budget	2013-2014 Budget	Percent Change
Transportation Engineering	314,108	274,758	330,946	437,736	32.27%
Maintenance	4,309,463	5,234,642	5,983,552	6,328,090	5.76%
Administrative/General	3,259,540	5,451,398	8,402,028	13,401,460	59.50%
TOTAL	7,883,111	10,960,798	14,716,526	20,167,286	37.04%

POSITION SUMMARY BY DIVISION

	2009-2010 Actual	Adjustments	2011-2012 Budget	Adjustments	2013-2014 Budget
Transportation Engineering	0.50	-0.50	0.00	0.00	0.00
Maintenance	12.30	6.10	18.40	0.60	19.00
Administrative/General	2.70	-0.45	2.25	-0.50	1.75
TOTAL	15.50	5.15	20.65	0.10	20.75

2013-2014 POSITION SUMMARY

STREET OPERATING FUND

POSITION SUMMARY BY CLASSIFICATION

<u>Classification</u>	<u>2011-2012 Positions</u>	<u>Budget Reductions</u>	<u>Service Packages</u>	<u>2013-2014 Positions</u>	<u>Budgeted 2013 Salary Range</u>
Street Manager	0.95			0.95	6,695 - 8,640
Internal Services Manager	0.10			0.10	6,645 - 8,575
Parking Coordinator	0.50	(0.50)		0.00	6,065 - 7,135
Management Analyst	0.40			0.40	5,559 - 6,540
Leadperson	1.60			1.60	5,100 - 6,154
Electronics Technician II	2.00			2.00	4,429 - 5,949
Senior Maintenance Person	5.50		1.00	6.50	4,279 - 5,527
Yard Maint. & Inventory Control	0.25			0.25	4,279 - 5,527
Senior Craftperson	1.00			1.00	4,279 - 5,527
Utility Craftsperson	0.60	(0.50)		0.10	3,988 - 5,098
Accounting Support Associate IV	0.05			0.05	4,107 - 4,832
Utilityperson	4.50		1.00	5.50	3,368 - 4,632
Grounds Technician	2.95	(0.90)		2.05	3,368 - 4,632
Public Works Office Specialist	0.25			0.25	3,675 - 4,323
TOTAL	20.65	(1.90)	2.00	20.75	

**City of Kirkland
2013 - 2014 Budget
Revenues**

		2009 -2010	2011 - 2012	2011- 2012	2013 -2014	Percent
		Actual	Estimate	Budget	Budget	Change
Fund:	Street Operating (117)					
Department:	General					
Division:	Not Applicable					
Key:	Street Operating (117000000)					
Taxes						
Property Tax-Real & Personal	3111001	6,076,538	2,805,470	2,803,103	5,271,499	88.05%
Property Tax 2012 Road Levy	3111005	0	0	0	5,872,746	0.00%
Diverted Cnty Road Prop Tax	3112001	0	4,542,113	4,378,793	0	0.00%
Retail* SalesUse Tax	3131001	0	540,000	540,000	0	0.00%
Retail Sales Use Tax	3131101	0	0	0	540,000	0.00%
Leasehold Excise Tax	3172001	1,166	0	0	0	0.00%
Total for Taxes:		6,077,704	7,887,583	7,721,896	11,684,245	51.31%
License and Permits						
Street Cut Permit	3224004	12,800	212,418	0	220,000	0.00%
Interfund *Street Permit Fee	3290040	0	200	0	0	0.00%
Total for License and Permits:		12,800	212,618	0	220,000	0.00%
Intergovernmental Revenue						
Dept of Homeland Security	3319703	18,321	0	0	0	0.00%
Indirect FEMA	3339703	0	58,999	0	0	0.00%
CJTC WASPC Grants	3340111	12,000	0	0	0	0.00%
Military Department	3340180	3,053	9,833	0	0	0.00%
MVFT-City Streets	3360087	1,038,847	1,457,006	1,604,841	3,388,658	111.15%
MVFT-*Arterial Streets Hwys	3360088	0	1,353,000	1,353,000	0	0.00%
Intergovt*Other Gen Govt Svcs	3381901	32,500	0	0	0	0.00%
ARRA Dir Fed EECBG	3391811	127,728	0	0	0	0.00%
Total for Intergovernmental Revenue:		1,232,449	2,878,838	2,957,841	3,388,658	14.56%
Charges for Goods and Services						
Sale*of Maps and Publications	3415001	0	0	200	0	0.00%
Other*General Government Svcs	3419001	30,867	30,015	10,000	0	0.00%
PW Deposit Admin Fees	3419002	75	0	0	0	0.00%
Special*Event Services	3419003	0	150	0	0	0.00%
General Govt Services	3419601	0	0	0	10,000	0.00%
Street Sign Fee	3441201	0	0	0	20,000	0.00%
Street*Sign Fee	3449010	12,552	25,277	10,000	0	0.00%
Interfund Personnel Services	3491601	104,679	38,130	0	0	0.00%
Interfund-Other Gen Govnmt	3491901	153,201	93	104,606	32,453	-68.97%
Interfund Supplies	3491903	1,010	7,845	0	0	0.00%
Interfund-Road Maint Services	3494201	43,966	81,968	0	0	0.00%

**City of Kirkland
2013 - 2014 Budget
Revenues**

		2009 -2010 Actual	2011 - 2012 Estimate	2011- 2012 Budget	2013 -2014 Budget	Percent Change
Total for Charges for Goods and Services:		346,350	183,478	124,806	62,453	-49.95%
Fines and Forfeits						
Forfeiture of Bonds Deposits	3591001	0	3,318	0	0	0.00%
Total for Fines and Forfeits:		0	3,318	0	0	0.00%
Miscellaneous Revenues						
Parking Meters	3623001	236,052	268,224	240,000	271,320	13.05%
Municipal Garage Daily	3623002	3,343	0	0	0	0.00%
Parking Park Main Ant Mall	3623003	50,232	120,257	160,000	160,000	0.00%
Facilities Leases LT-Garage	3625001	29,862	31,852	30,000	30,000	0.00%
Facilities Leases LT-Other	3625002	10,774	2,116	0	0	0.00%
Stall Parking Park Main Ant	3625003	183	12,041	3,000	20,000	566.66%
Contrib Rebates Prescription	3671901	0	165	0	0	0.00%
ContribDonations Private	3679901	2,000	150	0	0	0.00%
Sale of Scrap Material	3691001	0	9,827	0	0	0.00%
Other Judgements Settlements	3694001	41,548	30,069	10,000	10,000	0.00%
Other Misc Revenue	3699001	17,339	955	5,000	5,000	0.00%
Total for Miscellaneous Revenues:		391,333	475,656	448,000	496,320	10.78%
Other Financing Sources						
Operating Transfer In	3971001	25,000	200,000	200,000	320,116	60.05%
Ins Rec Gen Govt Non Capital	3980001	0	818	0	0	0.00%
Resources Forward	3999901	0	3,263,983	3,263,983	3,995,494	22.41%
Total for Other Financing Sources:		25,000	3,464,801	3,463,983	4,315,610	24.58%
Total for Street Operating (1170000000):		8,085,636	15,106,292	14,716,526	20,167,286	37.03%
Total for Not Applicable:		8,085,636	15,106,292	14,716,526	20,167,286	37.03%
Total for General:		8,085,636	15,106,292	14,716,526	20,167,286	37.03%
Total for Street Operating:		8,085,636	15,106,292	14,716,526	20,167,286	37.03%

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.



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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 gravesites.

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

The direct, non-labor costs and reimbursement for the labor costs in Finance and Administration are accounted for in the Cemetery Operating Fund. The labor costs for the Parks department are accounted for in the General Fund.

RELATIONSHIP TO COUNCIL GOALS

Parks, Open Spaces and Recreational Services

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

Financial Stability

- Ensure the cemetery is managed in a responsible manner and explore options to make the operation more cost effective.

BUDGET HIGHLIGHTS

2013-2014 Reductions and Efficiencies

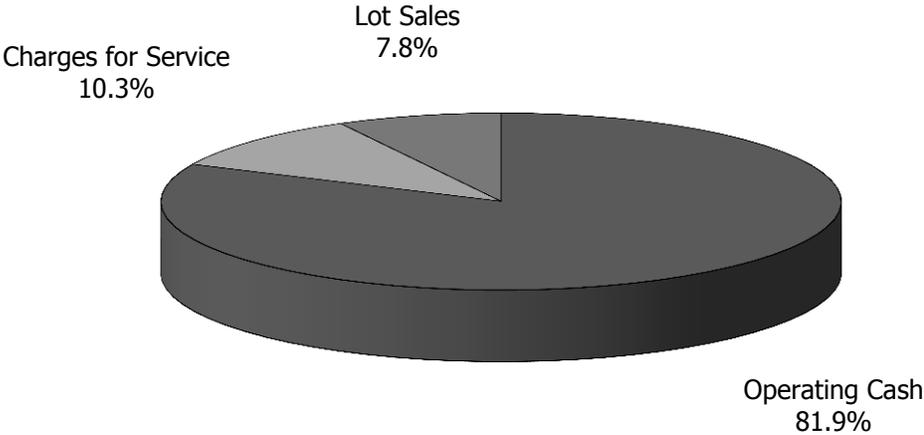
- Begin studying the feasibility of outsourcing cemetery administration and operations to a private provider to determine if the same or better level of service can be provided at a lower cost.

2013-2014 Additions

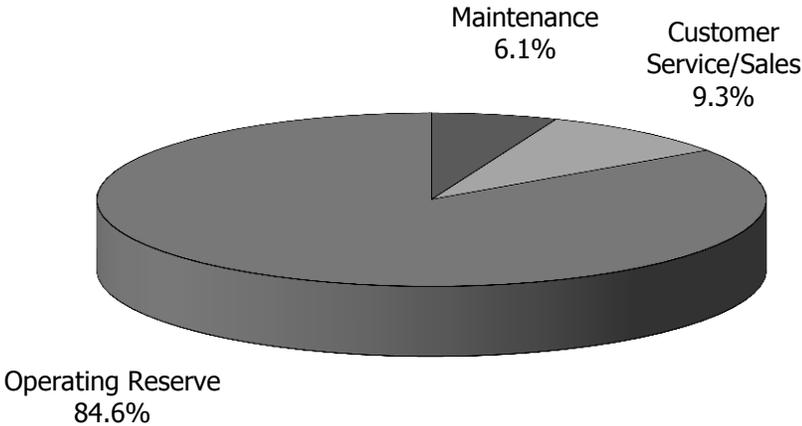
- Transfer cemetery administrative costs from the General Fund to the Cemetery Operating fund - \$39,120.

2013-2014 BUDGET CEMETERY OPERATING FUND

Sources of Funds



Uses of Funds



2013 - 2014 FINANCIAL OVERVIEW

CEMETERY OPERATING FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2009-2010 Actual</u>	<u>2011-2012 Estimate</u>	<u>2011-2012 Budget</u>	<u>2013-2014 Budget</u>	<u>Percent Change</u>
Salaries and Wages	-	-	-	6,000	n/a
Benefits	-	-	-	-	n/a
Supplies	19,782	25,847	33,000	33,000	0.00%
Other Services	28,913	45,487	36,420	76,773	110.80%
Government Services	63,218	113,086	113,130	200	n/a
Capital Outlay	18,000	12,000	16,000	9,600	-40.00%
Reserves	-	-	563,942	690,735	22.48%
TOTAL	129,913	196,420	762,492	816,308	7.06%

FINANCIAL SUMMARY BY DIVISION

	<u>2009-2010 Actual</u>	<u>2011-2012 Estimate</u>	<u>2011-2012 Budget</u>	<u>2013-2014 Budget</u>	<u>Percent Change</u>
Parks Maintenance	27,637	42,232	43,798	49,659	13.38%
Customer Services	102,276	154,188	718,694	766,649	6.67%
TOTAL	129,913	196,420	762,492	816,308	7.06%

POSITION SUMMARY BY DIVISION

	<u>2009-2010 Actual</u>	<u>Adjustments</u>	<u>2011-2012 Budget</u>	<u>Adjustments</u>	<u>2013-2014 Budget</u>
Parks Maintenance	0.00	0.00	0.00	0.00	0.00
Customer Services	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00

**City of Kirkland
2013 - 2014 Budget
Revenues**

		2009 -2010	2011 - 2012	2011- 2012	2013 -2014	Percent
		Actual	Estimate	Budget	Budget	Change
Fund:	Cemetery Operating (122)					
Department:	General					
Division:	Not Applicable					
Key:	Cemetery Operating (1220000000)					
Charges for Goods and Services						
Sale of Markers	3436001	19,116	18,516	22,000	20,000	-9.09%
Marker Setting Fee	3436002	19,005	21,330	12,800	22,740	77.65%
Open and Close	3436003	84,355	84,884	27,200	41,200	51.47%
Cemetery Liner Fee	3436004	2,140	250	4,000	0	0.00%
Marker Engraving Fee	3436005	0	4,235	0	0	0.00%
Total for Charges for Goods and Services:		124,616	129,215	66,000	83,940	27.18%
Miscellaneous Revenues						
Investment Interest	3611101	0	9,166	0	5,754	0.00%
Housing Rental Leases	3626001	8,050	8,625	13,800	0	0.00%
Total for Miscellaneous Revenues:		8,050	17,791	13,800	5,754	-58.30%
Other Financing Sources						
Proceeds Sales of Fixed Assets	3951001	17,741	73,336	44,000	64,000	45.45%
Resources Forward	3999901	0	638,692	638,692	662,614	3.74%
Total for Other Financing Sources:		17,741	712,028	682,692	726,614	6.43%
Total for Cemetery Operating (1220000000):		150,407	859,034	762,492	816,308	7.05%
Total for Not Applicable:		150,407	859,034	762,492	816,308	7.05%
Total for General:		150,407	859,034	762,492	816,308	7.05%
Total for Cemetery Operating:		150,407	859,034	762,492	816,308	7.05%

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

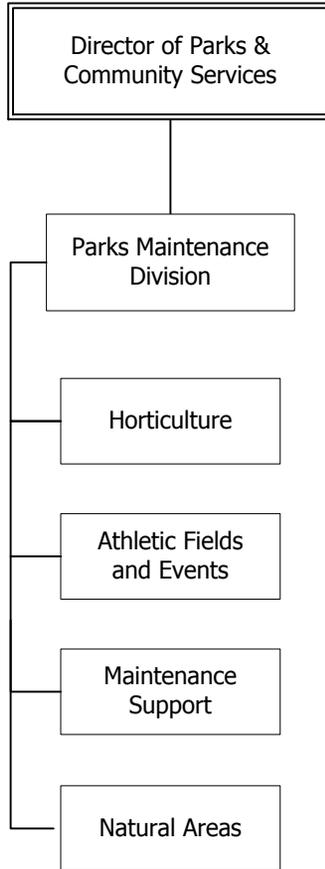
The Parks Maintenance Fund accounts for the maintenance and operation of park properties acquired and/or developed with a park bond passed in November 2002. The primary source of revenue is from a special property tax levy approved in November 2002.



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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.



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DEPARTMENT OVERVIEW

PARKS MAINTENANCE FUND

MISSION

To operate and maintain park facilities funded from the voter-approved 2002 park bond and levy, including Juanita Beach Park, Carillon Woods, North Rose Woodlands Park, and select Lake Washington School District school playfields.

DEPARTMENT FUNCTIONS

The **Parks Maintenance Fund** accounts for the maintenance and operation of properties 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, ball field maintenance and scheduling, park rentals, and other repair and construction projects of these properties.

RELATIONSHIP TO COUNCIL GOALS

Parks, Open Spaces and Recreational Services

- Continue partnership with Lake Washington School District to maximize community use of school facilities and to support community recreation.
- Maintain improvements associated with renovation of Juanita Beach Park.
- Continue to partner with community when various volunteer opportunities arise.

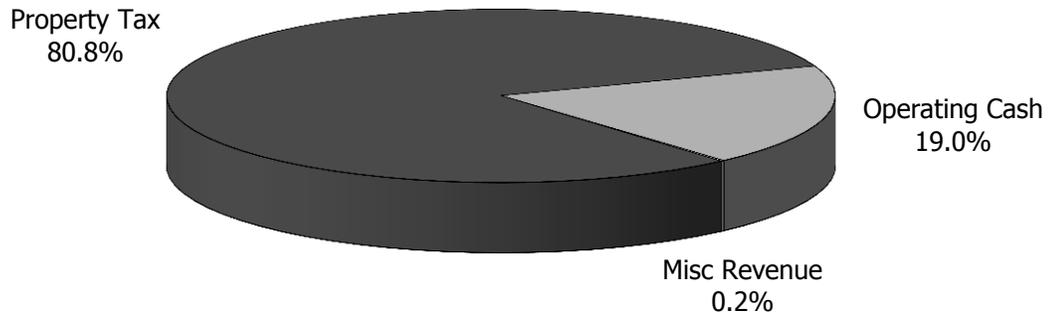
BUDGET HIGHLIGHTS

2013-2014 Reductions and Efficiencies

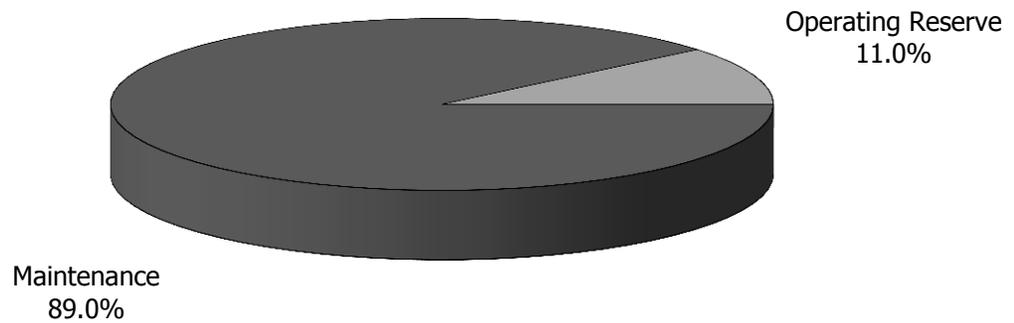
- Eliminate the 1.0 FTE Field Arborist in Parks Maintenance and fund one-time with REET flexibility funds - \$190,040.

2013-2014 BUDGET PARKS MAINTENANCE FUND

Sources of Funds



Uses of Funds



2013 - 2014 FINANCIAL OVERVIEW

PARKS MAINTENANCE FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2009-2010 Actual</u>	<u>2011-2012 Estimate</u>	<u>2011-2012 Budget</u>	<u>2013-2014 Budget</u>	<u>Percent Change</u>
Salaries and Wages	840,574	980,488	1,042,546	1,156,140	10.90%
Benefits	383,507	585,345	545,333	624,875	14.59%
Supplies	67,087	110,467	118,460	147,840	24.80%
Other Services	472,331	561,999	601,113	793,572	32.02%
Government Services	574	2,686	4,700	1,700	-63.83%
Capital Outlay	-	-	-	-	n/a
Reserves	-	-	276,183	336,522	21.85%
TOTAL	1,764,073	2,240,985	2,588,335	3,060,649	18.25%

FINANCIAL SUMMARY BY DIVISION

	<u>2009-2010 Actual</u>	<u>2011-2012 Estimate</u>	<u>2011-2012 Budget</u>	<u>2013-2014 Budget</u>	<u>Percent Change</u>
Parks Maintenance	1,764,073	2,240,985	2,588,335	3,060,649	18.25%
TOTAL	1,764,073	2,240,985	2,588,335	3,060,649	18.25%

POSITION SUMMARY BY DIVISION

	<u>2009-2010 Actual</u>	<u>Adjustments</u>	<u>2011-2012 Budget</u>	<u>Adjustments</u>	<u>2013-2014 Budget</u>
Parks Maintenance	7.50	2.75	10.25	-1.00	9.25
TOTAL	7.50	2.75	10.25	-1.00	9.25

2013-2014 POSITION SUMMARY

PARKS MAINTENANCE FUND

POSITION SUMMARY BY CLASSIFICATION

<u>Classification</u>	<u>2011-2012 Positions</u>	<u>Budget Reductions</u>	<u>Service Packages</u>	<u>2013-2014 Positions</u>	<u>Budgeted 2013 Salary Range</u>
Leadperson	2.00			2.00	5,100 - 6,154
Field Arborist	1.00	(1.00)		0.00	4,386 - 5,666
Groundsperson	6.00			6.00	3,368 - 4,632
Parks Accounts Associate	0.50			0.50	3,834 - 4,511
Office Technician	0.75			0.75	3,501 - 4,119
TOTAL	10.25	(1.00)	0.00	9.25	

**City of Kirkland
2013 - 2014 Budget
Revenues**

		2009 -2010	2011 - 2012	2011- 2012	2013 -2014	Percent
		Actual	Estimate	Budget	Budget	Change
Fund:	Parks Maintenance Fund (125)					
Department:	General					
Division:	Not Applicable					
Key:	Parks Maintenance Fund (1250000000)					
Taxes						
Property Tax-Real & Personal	3111001	0	-6,335	0	0	0.00%
Property Tax - Parks M&O Levy	3111002	1,641,732	2,173,150	2,040,565	2,474,910	21.28%
Total for Taxes:		1,641,732	2,166,815	2,040,565	2,474,910	21.28%
Miscellaneous Revenues						
Park Facility Rentals	3624005	20,077	5,989	22,900	4,800	-79.03%
Total for Miscellaneous Revenues:		20,077	5,989	22,900	4,800	-79.03%
Other Financing Sources						
Operating Transfer In	3971001	50,000	28,270	28,270	0	0.00%
Resources Forward	3999901	0	496,600	496,600	580,939	16.98%
Total for Other Financing Sources:		50,000	524,870	524,870	580,939	10.68%
Total for Parks Maintenance Fund (1250000000):		1,711,809	2,697,674	2,588,335	3,060,649	18.24%
Total for Not Applicable:		1,711,809	2,697,674	2,588,335	3,060,649	18.24%
Total for General:		1,711,809	2,697,674	2,588,335	3,060,649	18.24%
Total for Parks Maintenance Fund:		1,711,809	2,697,674	2,588,335	3,060,649	18.24%



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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.

2012 PARKS LEVY FUND

The Parks Levy Fund accounts for the maintenance and operation of park properties acquired and/or developed with the revenues from the 2012 Park Levy – Proposition No. 2: Levy for City parks maintenance, restoration, and enhancement.



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DEPARTMENT OVERVIEW

2012 PARKS LEVY FUND

MISSION

To restore and enhance funding for park maintenance and beach lifeguards and to maintain, renovate and enhance docks, park facilities, trails and playfields and to acquire park land and open space.

DEPARTMENT FUNCTIONS

The **2012 Parks Levy Fund** accounts for the proceeds of parks levy approved by voters in November 2012. The levy restores maintenance and beach lifeguard services at Houghton, Waverly and Juanita beaches and restores maintenance at neighborhood parks including restroom operations and repairs. The levy also provides for maintenance of O.O. Denny Park, the Cross Kirkland Corridor and provides ongoing funding for the Green Kirkland Partnership. The levy includes annual capital funding for restoration of docks and park facilities, playfields and open space acquisition.

RELATIONSHIP TO COUNCIL GOALS

Balanced Transportation

- Provide for maintenance and development of the Cross Kirkland Corridor for pedestrian and bicycle mobility and potential future light rail or transit service.

Parks, Open Spaces and Recreational Services

- Enhance partnership with Lake Washington School District to maximize community use of school facilities and to support community recreation.
- Restore maintenance to existing neighborhood and community parks and provide maintenance for new facilities including the Cross Kirkland Corridor and O.O. Denny Park.
- Provide for renovation of existing parks facilities, docks, shorelines and trails and the acquisition of new park land.

Financial Stability

- Provide new ongoing revenue to support ongoing levels of service.

Environment

- Provide ongoing funding for the Green Kirkland Partnership to continue reforestation efforts in parks and natural areas.

BUDGET HIGHLIGHTS

2013-2014 Additions

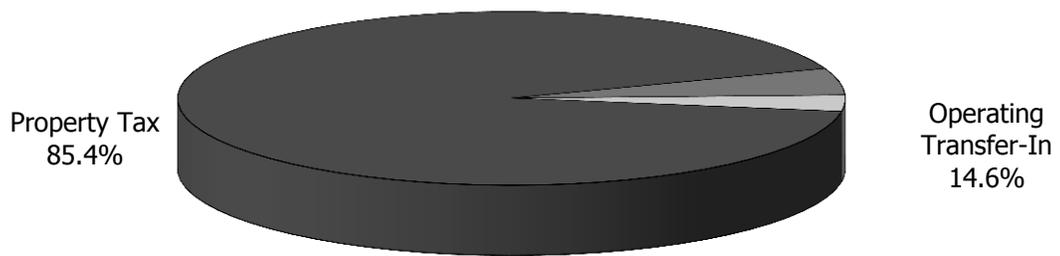
- Add 2.5 FTE to restore parks maintenance and operations to previous levels - \$1,111,575.
- Provide lifeguard services at Houghton Beach Park, Waverly Beach Park and Juanita Beach Park - \$203,182.
- Add 3.0 FTE for the Green Kirkland Partnership to continue reforestation efforts - \$712,484.
- Add 1.0 FTE to provide maintenance at O.O. Denny Park - \$261,181.
- Add 0.75 FTE for maintenance on the Cross Kirkland Corridor - \$197,669.
- Add \$1.25 million per year for parks capital improvements and land acquisition. Projects planned for 2013 and 2014 include:
 - Neighborhood Park Land Acquisition - \$850,000
 - Waverly Beach Park Renovation - \$500,000
 - Cross Kirkland Corridor Master Plan - \$500,000
 - Dock and Shoreline Restoration - \$300,000
 - Edith Moulton Park Renovation - \$200,000
- Add \$11,620 for maintenance and operations at Edith Moulton Park Renovation (\$5,660) and City-School Partnership Projects (\$5,960).



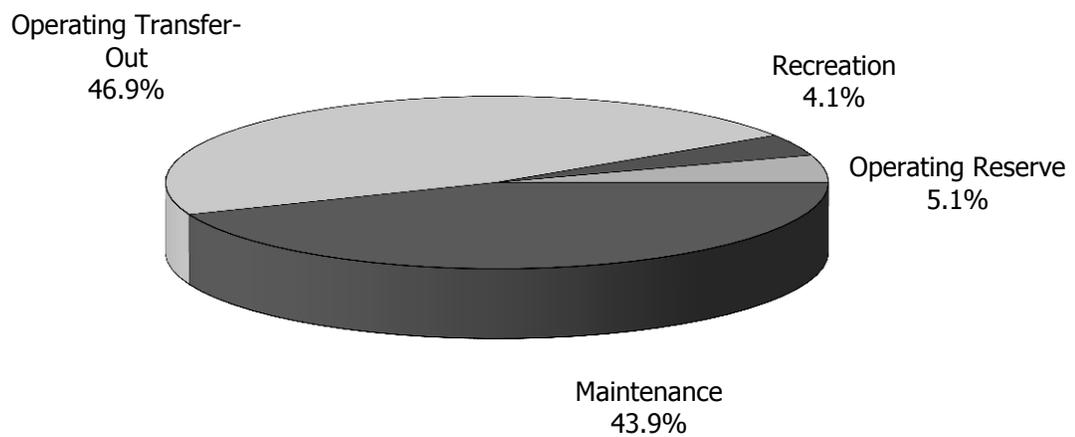
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2013-2014 BUDGET 2012 PARKS LEVY FUND

Sources of Funds



Uses of Funds





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2013 - 2014 FINANCIAL OVERVIEW

2012 PARKS LEVY FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2009-2010 Actual</u>	<u>2011-2012 Estimate</u>	<u>2011-2012 Budget</u>	<u>2013-2014 Budget</u>	<u>Percent Change</u>
Salaries and Wages	-	-	-	1,165,614	n/a
Benefits	-	-	-	573,674	n/a
Supplies	-	-	-	129,140	n/a
Other Services	-	-	-	532,135	n/a
Government Services	-	-	-	2,350,000	n/a
Capital Outlay	-	-	-	-	n/a
Reserves	-	-	-	255,514	n/a
TOTAL	-	-	-	5,006,077	n/a

FINANCIAL SUMMARY BY DIVISION

	<u>2009-2010 Actual</u>	<u>2011-2012 Estimate</u>	<u>2011-2012 Budget</u>	<u>2013-2014 Budget</u>	<u>Percent Change</u>
Parks Maintenance	-	-	-	4,802,895	
Community Services	-	-	-	203,182	n/a
TOTAL	-	-	-	5,006,077	n/a

POSITION SUMMARY BY DIVISION

	<u>2009-2010 Actual</u>	<u>Adjustments</u>	<u>2011-2012 Budget</u>	<u>Adjustments</u>	<u>2013-2014 Budget</u>
Parks Maintenance	0.00	0.00	0.00	7.25	7.25
Community Services	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	7.25	7.25

2013-2014 POSITION SUMMARY

2012 PARKS LEVY FUND

POSITION SUMMARY BY CLASSIFICATION

<u>Classification</u>	<u>2011-2012 Positions</u>	<u>Budget Reductions</u>	<u>Service Packages</u>	<u>2013-2014 Positions</u>	<u>Budgeted 2013 Salary Range</u>
Parks Maintenance Supervisor	0.00		1.00	1.00	5,178 - 6,682
Environ. Education & Outreach Spclst.	0.00		1.00	1.00	5,332 - 6,274
Senior Groundsperson	0.00		1.00	1.00	4,279 - 5,527
Groundsperson	0.00		3.25	3.25	3,368 - 4,632
Office Technician	0.00		1.00	1.00	3,501 - 4,119
TOTAL	0.00	0.00	7.25	7.25	

**City of Kirkland
2013 - 2014 Budget
Revenues**

		2009 -2010 Actual	2011 - 2012 Estimate	2011- 2012 Budget	2013 -2014 Budget	Percent Change
Fund:	2012 Parks Levy (128)					
Department:	General					
Division:	Not Applicable					
Key:	2012 Parks Levy (1280000000)					
Taxes						
Property Tax 2012 Park Levy	3111006	0	0	0	4,606,077	0.00%
Total for Taxes:		0	0	0	4,606,077	0.00%
Charges for Goods and Services						
Interfund Svcs-Environmnt Svcs	3497902	0	0	0	150,000	0.00%
Total for Charges for Goods and Services:		0	0	0	150,000	0.00%
Other Financing Sources						
Resources Forward	3999901	0	0	0	250,000	0.00%
Total for Other Financing Sources:		0	0	0	250,000	0.00%
Total for 2012 Parks Levy (1280000000):		0	0	0	5,006,077	0.00%
Total for Not Applicable:		0	0	0	5,006,077	0.00%
Total for General:		0	0	0	5,006,077	0.00%
Total for 2012 Parks Levy:		0	0	0	5,006,077	0.00%



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