

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

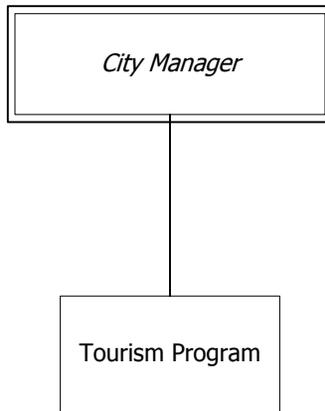
The Lodging Tax Fund accounts for the City's tourism program and expenditures related to the operation of tourism-related facilities. The primary source of revenue is a one percent lodging tax instituted in January 2002.



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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.



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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.

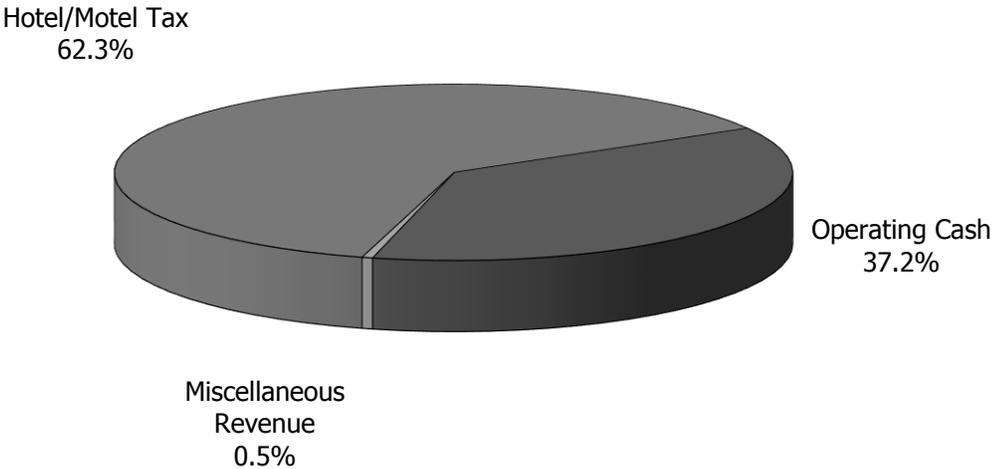
The revenue source for the Tourism Program is the Lodging Excise Tax collected from one percent of the sale of short-term accommodations as authorized by state statute. Use of the Lodging Excise Tax is limited to fund tourism promotion and operation of tourism-related facilities. The City Manager's Office 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.

BUDGET HIGHLIGHTS AND RELATIONSHIP TO COUNCIL GOALS**Economic Development**

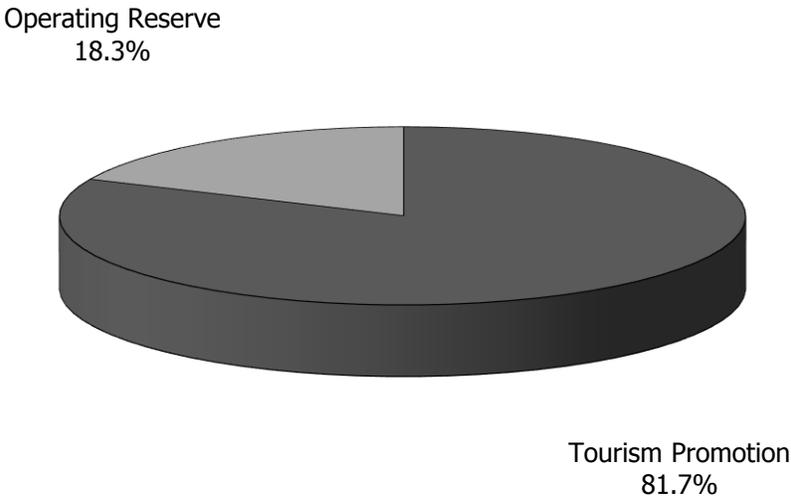
- Increase tourism staff support hours, \$53,995 one-time
- Increase tourism Outside Agency grant funding, \$50,000 one-time
- Complete phase 2 of the Water Optimization Study, \$20,000 one-time

2015-2016 BUDGET LODGING TAX FUND

Sources of Funds



Uses of Funds



2015 - 2016 FINANCIAL OVERVIEW

LODGING TAX FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2011-2012 Actual</u>	<u>2013-2014 Estimate</u>	<u>2013-2014 Budget</u>	<u>2015-2016 Budget</u>	<u>Percent Change</u>
Salaries and Wages	82,535	110,387	121,073	151,138	24.83%
Benefits	21,783	41,222	52,167	67,678	29.73%
Supplies	3,859	3,887	6,400	6,000	-6.25%
Other Services	225,501	273,228	314,297	453,319	44.23%
Government Services	-	-	-	-	n/a
Capital Outlay	-	-	-	-	n/a
Reserves*	103,975	213,390	213,390	156,537	-26.64%
TOTAL	437,653	642,114	707,327	834,672	18.00%

FINANCIAL SUMMARY BY DIVISION

	<u>2011-2012 Actual</u>	<u>2013-2014 Estimate</u>	<u>2013-2014 Budget</u>	<u>2015-2016 Budget</u>	<u>Percent Change</u>
City Manager	437,653	642,114	707,327	834,672	18.00%
TOTAL	437,653	642,114	707,327	834,672	18.00%

POSITION SUMMARY BY DIVISION

	<u>2011-2012 Actual</u>	<u>Adjustments</u>	<u>2013-2014 Budget</u>	<u>Adjustments</u>	<u>2015-2016 Budget</u>
City Manager	0.60	0.06	0.66	0.00	0.66
TOTAL	0.60	0.06	0.66	0.00	0.66

*2011-12 actual and 2013-14 estimates reserves are budgeted, but not spent

2015-2016 POSITION SUMMARY

LODGING TAX FUND

POSITION SUMMARY BY CLASSIFICATION

<u>Classification</u>	<u>2013-2014 Budget</u>	<u>Service Packages</u>	<u>2015-2016 Positions</u>	<u>Budgeted 2015 Salary Range</u>
Economic Development Manager	0.15		0.15	8,105 - 10,459
Special Projects Coordinator	0.31		0.31	5,895 - 6,936
Administrative Assistant	0.20		0.20	4,647 - 5,466
TOTAL	0.66	0.00	0.66	

**City of Kirkland
2015 - 2016 Budget
Revenues**

		2011 -2012	2013 - 2014	2013- 2014	2015 -2016	Percent
		Actual	Estimate	Budget	Budget	Change
Fund:	Lodging Tax Fund (112)					
Department:	General					
Division:	Not Applicable					
Key:	Lodging Tax (1120000000)					
Taxes						
Hotel* Motel Tax	3133001	425,060	0	0	0	0.00%
Hotel Motel Tax	3133101	0	495,102	464,704	520,000	11.89%
Total for Taxes:		425,060	495,102	464,704	520,000	11.89%
Total for Intergovernmental Revenue:		0	0	0	0	0.00%
Miscellaneous Revenues						
Investment Interest	3611101	3,225	3,131	1,632	4,252	160.53%
Total for Miscellaneous Revenues:		3,225	3,131	1,632	4,252	160.53%
Other Financing Sources						
Resources Forward	3999901	0	240,991	240,991	310,420	28.80%
Total for Other Financing Sources:		0	240,991	240,991	310,420	28.80%
Total for Lodging Tax (1120000000):		428,285	739,224	707,327	834,672	18.00%
Total for Not Applicable:		428,285	739,224	707,327	834,672	18.00%
Total for General:		428,285	739,224	707,327	834,672	18.00%
Total for Lodging Tax Fund:		428,285	739,224	707,327	834,672	18.00%



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STREET OPERATING FUND

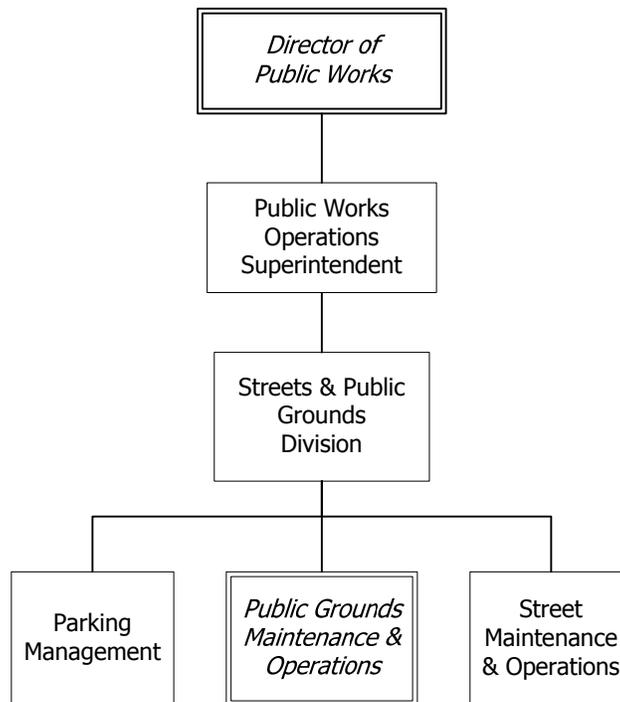
The Street Operating Fund accounts for the administration, maintenance, and minor construction of the City's transportation infrastructure. The primary sources of revenue are property taxes and the State levied gasoline tax. This fund also includes the revenues from the 2012 Street Levy – Levy for City 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.



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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, 48 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. Public Grounds provides maintenance of 4 acres of City medians and gateways, 14 acres of Public Building grounds, and approximately 20,000 street trees.

BUDGET HIGHLIGHTS AND RELATIONSHIP TO COUNCIL GOALS**Balanced Transportation**

- Conduct a citywide Sidewalk condition survey, \$100,600 one-time

Environment

- Purchase an Urban Forestry Bucket Truck, \$190,000 one-time and \$56,664 ongoing (75% of costs paid by Streets/25% by Parks)

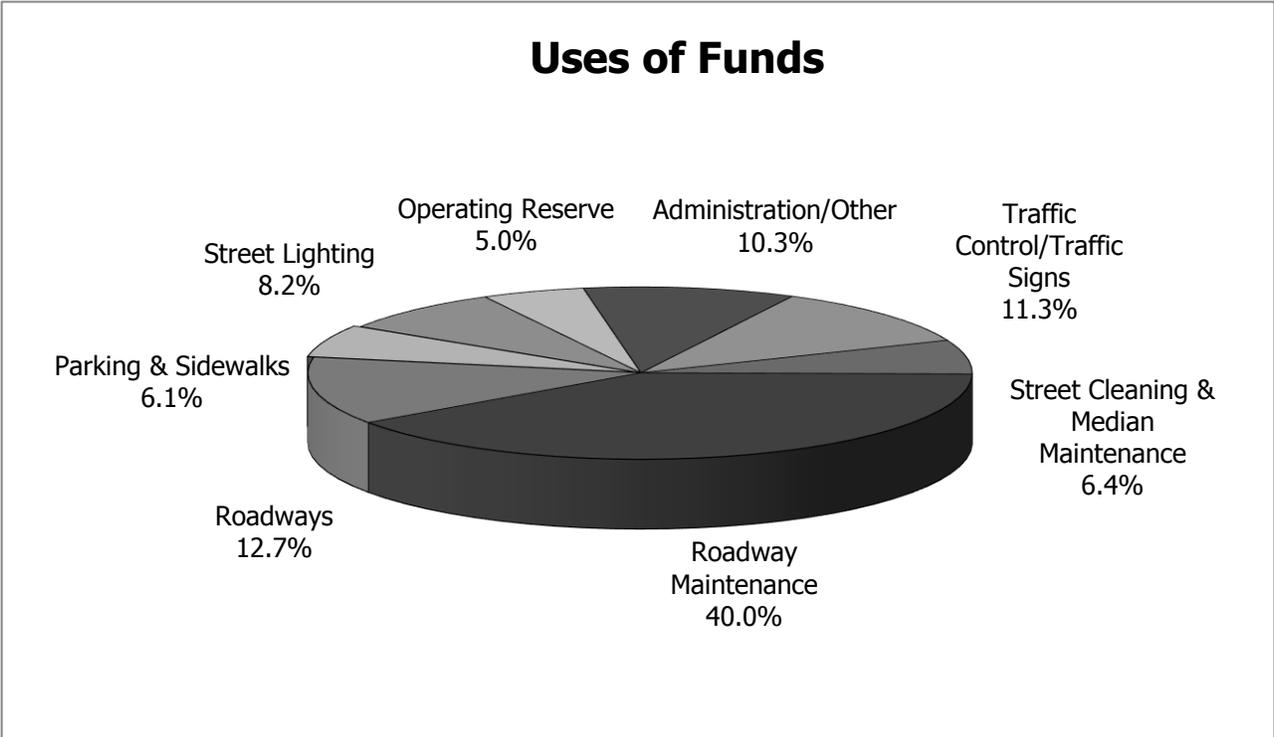
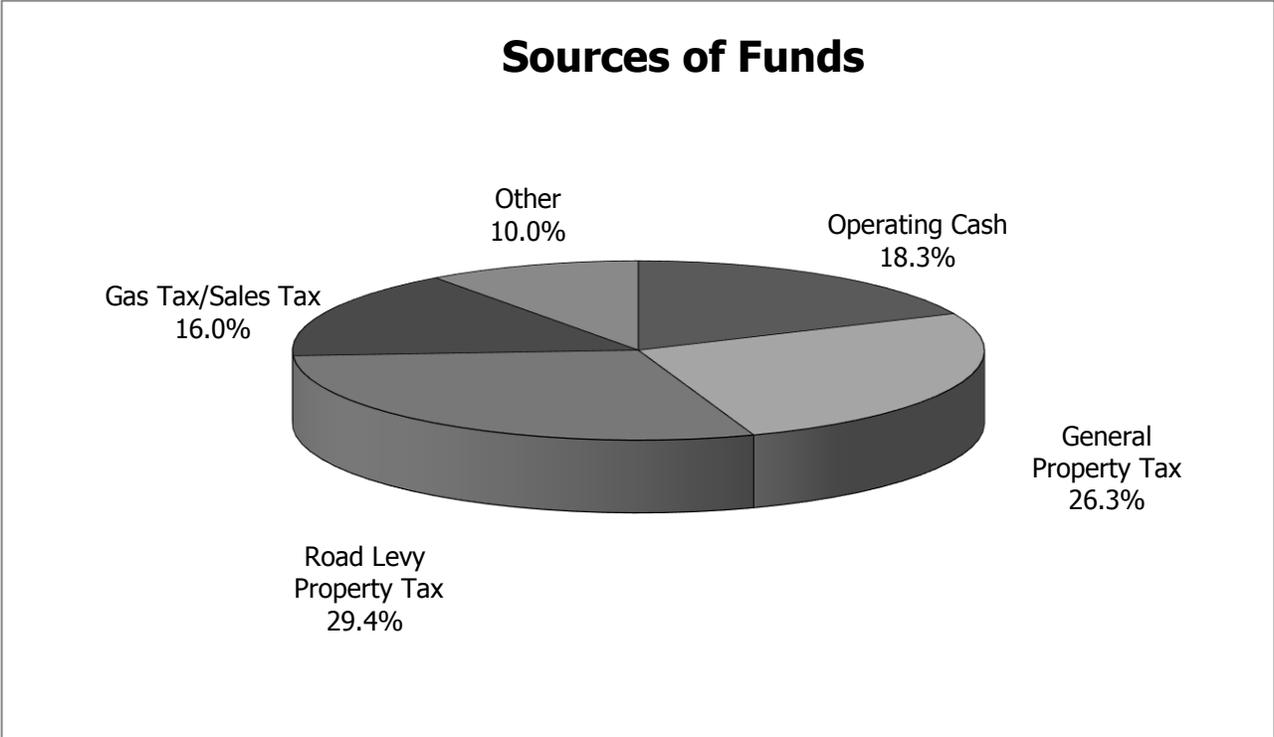
Economic Development

- Replace the \$270,000 annual sales tax allocation in the Street Fund with business license revenues to provide a basis for the allocation to grow as employment grows

Dependable Infrastructure

- Maintain temporary Grounds Crew funded from Real Estate Excise Tax for landscape maintenance at all non-parks City facilities, \$186,192 one-time
- Purchase additional snow and ice-related equipment, \$91,600 one-time
- Reestablish the Street/Utility Undergrounding Opportunity Fund, (\$50,000)
- Replace Market Street Medians with less maintenance-intensive approach, \$175,000 one-time
- Temporarily increase seasonal Laborer hours to provide additional capacity to maintain medians and pathways, \$150,107
- Assume responsibility for all utility and maintenance costs for street lights in the annexed neighborhoods funded initially from the Annexation Sales Tax Credit, \$570,000 one-time

2015-2016 BUDGET STREET OPERATING FUND



2015 - 2016 FINANCIAL OVERVIEW

STREET OPERATING FUND

FINANCIAL SUMMARY BY OBJECT

	2011-2012 Actual	2013-2014 Estimate	2013-2014 Budget	2015-2016 Budget	Percent Change
Salaries and Wages	2,131,724	2,764,797	2,715,634	2,859,092	5.28%
Benefits	1,052,586	1,632,469	1,518,932	1,705,430	12.28%
Supplies	672,038	925,884	1,136,219	1,056,453	-7.02%
Other Services	4,477,746	4,778,870	4,852,374	5,605,577	15.52%
Government Services	2,425,213	7,204,616	7,184,209	7,087,700	-1.34%
Capital Outlay	67,173	191,048	158,000	79,000	-50.00%
Reserves*	2,622,081	3,855,799	3,168,766	2,669,788	-15.75%
TOTAL	13,448,561	21,353,483	20,734,134	21,063,040	1.59%

FINANCIAL SUMMARY BY DIVISION

	2011-2012 Actual	2013-2014 Estimate	2013-2014 Budget	2015-2016 Budget	Percent Change
Transportation Engineering	292,715	403,481	501,297	574,941	14.69%
Maintenance	5,018,971	6,046,592	6,434,944	6,705,901	4.21%
Administrative/General	8,136,875	14,903,410	13,797,893	13,782,198	-0.11%
TOTAL	13,448,561	21,353,483	20,734,134	21,063,040	1.59%

POSITION SUMMARY BY DIVISION

	2011-2012 Actual	Adjustments	2013-2014 Budget	Adjustments	2015-2016 Budget
Maintenance	18.40	0.00	18.40	0.00	18.40
Administrative/General	2.25	0.25	2.50	0.00	2.50
TOTAL	20.65	0.25	20.90	0.00	20.90

*2011-12 actual and 2013-14 estimates reserves are budgeted, but not spent

2015-2016 POSITION SUMMARY

STREET OPERATING FUND

POSITION SUMMARY BY CLASSIFICATION

Classification	2013-2014 Budget	Service Packages	2015-2016 Positions	Budgeted 2015 Salary Range
Public Works Superintendent	0.25		0.25	7,483 - 9,656
Street Manager	0.95		0.95	6,863 - 8,856
Internal Services Manager	0.00		0.00	6,811 - 8,790
Management Analyst	0.40		0.40	5,698 - 6,703
Electronics Technician I	1.00		1.00	5,600 - 6,682
Leadperson	1.60		1.60	5,228 - 6,308
Electronics Technician II	2.00		2.00	4,540 - 6,098
Senior Maintenance Person	5.50		5.50	4,386 - 5,665
Yard Maint. & Inventory Control	0.25		0.25	4,386 - 5,665
Senior Craftperson	1.00		1.00	4,386 - 5,665
Senior Accounting Associate	0.05		0.05	4,606 - 5,419
Utility Craftsperson	0.10		0.10	4,088 - 5,225
Accounting Support Associate IV	0.00		0.00	4,210 - 4,953
Utilityperson	5.50		5.50	3,452 - 4,748
Grounds Technician	2.05		2.05	3,452 - 4,748
Public Works Office Specialist	0.25		0.25	3,766 - 4,432
TOTAL	20.90	0.00	20.90	

**City of Kirkland
2015 - 2016 Budget
Revenues**

		2011 -2012 Actual	2013 - 2014 Estimate	2013- 2014 Budget	2015- 2016 Budget	Percent Change
Fund:	Street Operating (117)					
Department:	General					
Division:	Not Applicable					
Key:	Street Operating (117000000)					
Taxes						
Property Tax-Real & Personal	3111001	2,845,074	5,241,003	5,271,499	5,546,681	5.22%
Property Tax 2012 Road Levy	3111005	0	5,860,681	5,872,746	6,182,047	5.26%
Diverted Cnty Road Prop Tax	3112001	4,542,113	0	0	0	0.00%
Retail* SalesUse Tax	3131001	540,000	0	0	0	0.00%
Retail Sales Use Tax	3131101	0	540,000	540,000	0	0.00%
Rev Generating Regulatory Lic	3161001	0	0	0	540,000	0.00%
	Total for Taxes:	7,927,187	11,641,684	11,684,245	12,268,728	5.00%
License and Permits						
Street Cut Permit	3224004	243,058	514,638	220,000	380,000	72.72%
Interfund *Street Permit Fee	3290040	200	0	0	0	0.00%
	Total for License and Permits:	243,258	514,638	220,000	380,000	72.72%
Intergovernmental Revenue						
Indirect FEMA	3339703	58,999	0	0	0	0.00%
Military Department	3340180	9,833	0	0	0	0.00%
Traffic Safety Commission	3340350	0	17,009	19,416	0	0.00%
MVFT-City Streets	3360087	1,753,966	3,379,234	3,388,658	3,359,821	-0.85%
MVFT-*Arterial Streets Hwys	3360088	1,098,000	0	0	0	0.00%
	Total for Intergovernmental Revenue:	2,920,798	3,396,243	3,408,074	3,359,821	-1.41%
Charges for Goods and Services						
Other*General Government Svcs	3419001	30,058	0	0	0	0.00%
Special*Event Services	3419003	150	0	0	0	0.00%
General Govt Services	3419601	0	15,844	10,000	10,000	0.00%
PW Deposit Admin Fees	3441101	0	6,700	0	0	0.00%
Street Sign Fee	3441201	0	30,678	20,000	30,000	50.00%
Street*Sign Fee	3449010	29,228	0	0	0	0.00%
Street Improvement Fee in Lieu	3458116	0	3,730	0	0	0.00%
Interfund Personnel Services	3491601	32,819	1,494	0	0	0.00%
Interfund-Other Gen Govmnt	3491901	93	13,658	32,453	50,000	54.06%
Interfund Supplies	3491903	7,568	8,747	0	0	0.00%
Interfund-Road Maint Services	3494201	130,331	106,383	0	0	0.00%
	Total for Charges for Goods and Services:	230,247	187,234	62,453	90,000	44.10%
Fines and Forfeits						
Forfeiture of Bonds Deposits	3591001	5,818	850	0	0	0.00%

**City of Kirkland
2015 - 2016 Budget
Revenues**

		2011 -2012 Actual	2013 - 2014 Estimate	2013- 2014 Budget	2015- 2016 Budget	Percent Change
Total for Fines and Forfeits:		5,818	850	0	0	0.00%
Miscellaneous Revenues						
Parking Meters	3623001	278,030	316,414	271,320	330,000	21.62%
Parking Park Main Ant Mall	3623003	135,402	176,543	160,000	90,000	-43.75%
Facilities Leases LT-Garage	3625001	34,272	37,510	30,000	40,000	33.33%
Facilities Leases LT-Other	3625002	2,116	705	0	0	0.00%
Stall Parking Park Main Ant	3625003	13,644	20,553	20,000	10,000	-50.00%
Contrib Rebates Prescription	3671901	165	0	0	0	0.00%
ContribDonations Private	3679901	150	124	0	0	0.00%
Sale of Scrap Material	3691001	9,827	0	0	0	0.00%
Other Judgements Settlements	3694001	45,259	15,713	10,000	10,000	0.00%
Cash Over Short	3698101	-2,959	0	0	0	0.00%
Other Misc Revenue	3699001	1,095	8,411	5,000	5,000	0.00%
Total for Miscellaneous Revenues:		517,001	575,973	496,320	485,000	-2.28%
Total for Proprietary Other Income:		0	0	0	0	0.00%
Other Financing Sources						
Operating Transfer In	3971001	200,000	380,413	380,413	613,692	61.32%
Ins Rec Gen Govt Non Capital	3980001	818	173,919	0	10,000	0.00%
Resources Forward	3999901	0	4,482,629	4,482,629	3,855,799	-13.98%
Total for Other Financing Sources:		200,818	5,036,961	4,863,042	4,479,491	-7.88%
Total for Street Operating (1170000000):		12,045,127	21,353,583	20,734,134	21,063,040	1.58%
Total for Not Applicable:		12,045,127	21,353,583	20,734,134	21,063,040	1.58%
Total for General:		12,045,127	21,353,583	20,734,134	21,063,040	1.58%
Total for Transportation Engineering:		0	0	0	0	0.00%
Total for Public Works:		0	0	0	0	0.00%
Total for Street Operating:		12,045,127	21,353,583	20,734,134	21,063,040	1.58%

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.

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.

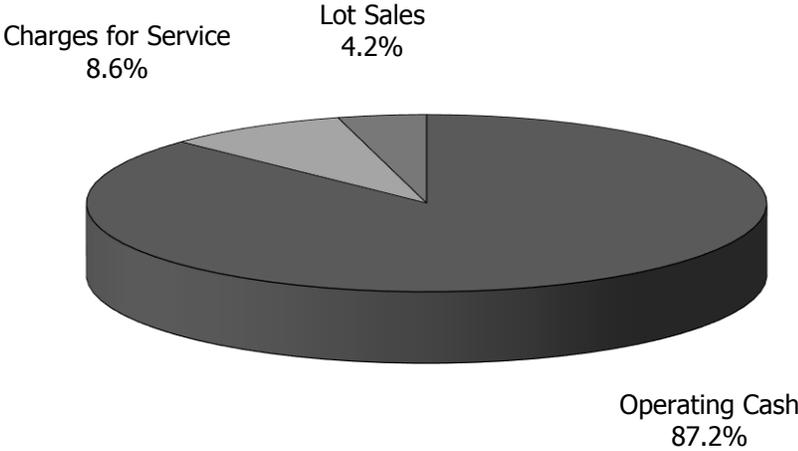
The direct, non-labor costs and reimbursement for the labor costs in Finance and Administration are accounted for in the Cemetery Operating Fund. The labor costs for the Parks department are accounted for in the General Fund.

BUDGET HIGHLIGHTS AND RELATIONSHIP TO COUNCIL GOALS

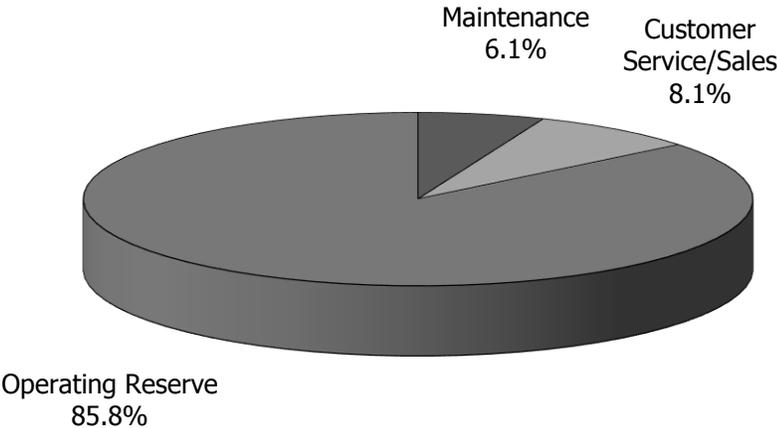
No significant highlights.

**2015-2016 BUDGET
CEMETERY OPERATING FUND**

Sources of Funds



Uses of Funds



2015 - 2016 FINANCIAL OVERVIEW

CEMETERY OPERATING FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2011-2012 Actual</u>	<u>2013-2014 Estimate</u>	<u>2013-2014 Budget</u>	<u>2015-2016 Budget</u>	<u>Percent Change</u>
Salaries and Wages	-	8,692	6,000	6,000	n/a
Benefits	-	-	-	-	n/a
Supplies	24,996	29,672	36,618	25,000	-31.73%
Other Services	38,675	99,511	95,882	85,606	-10.72%
Government Services	113,016	121	200	200	n/a
Capital Outlay	10,800	4,800	9,600	4,800	-50.00%
Reserves*	563,942	689,447	689,447	734,728	6.57%
TOTAL	751,429	832,243	837,747	856,334	2.22%

FINANCIAL SUMMARY BY DIVISION

	<u>2011-2012 Actual</u>	<u>2013-2014 Estimate</u>	<u>2013-2014 Budget</u>	<u>2015-2016 Budget</u>	<u>Percent Change</u>
Parks Maintenance	39,324	83,047	72,386	52,474	-27.51%
Customer Services	712,105	749,196	765,361	803,860	5.03%
TOTAL	751,429	832,243	837,747	856,334	2.22%

POSITION SUMMARY BY DIVISION

	<u>2011-2012 Actual</u>	<u>Adjustments</u>	<u>2013-2014 Budget</u>	<u>Adjustments</u>	<u>2015-2016 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

*2011-12 actual and 2013-14 estimates reserves are budgeted, but not spent

**City of Kirkland
2015 - 2016 Budget
Revenues**

		2011 -2012 Actual	2013 - 2014 Estimate	2013- 2014 Budget	2015- 2016 Budget	Percent Change
Fund:	Cemetery Operating (122)					
Department:	General					
Division:	Not Applicable					
Key:	Cemetery Operating (1220000000)					
Charges for Goods and Services						
Sale of Markers	3436001	18,006	12,444	20,000	10,000	-50.00%
Marker Setting Fee	3436002	22,515	17,460	22,740	16,000	-29.63%
Open and Close	3436003	92,659	75,090	41,200	48,000	16.50%
Cemetery Liner Fee	3436004	250	500	0	0	0.00%
Marker Engraving Fee	3436005	4,050	5,450	0	0	0.00%
Total for Charges for Goods and Services:		137,480	110,944	83,940	74,000	-11.84%
Miscellaneous Revenues						
Investment Interest	3611101	10,496	7,826	5,754	10,119	75.86%
Housing Rental Leases	3626001	8,625	0	0	0	0.00%
Total for Miscellaneous Revenues:		19,121	7,826	5,754	10,119	75.86%
Other Financing Sources						
Proceeds Sales of Fixed Assets	3951001	76,246	76,188	64,000	36,000	-43.75%
Resources Forward	3999901	0	684,053	684,053	736,215	7.62%
Total for Other Financing Sources:		76,246	760,241	748,053	772,215	3.22%
Total for Cemetery Operating (1220000000):		232,847	879,011	837,747	856,334	2.21%
Total for Not Applicable:		232,847	879,011	837,747	856,334	2.21%
Total for General:		232,847	879,011	837,747	856,334	2.21%
Total for Cemetery Operating:		232,847	879,011	837,747	856,334	2.21%

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PARKS MAINTENANCE FUND

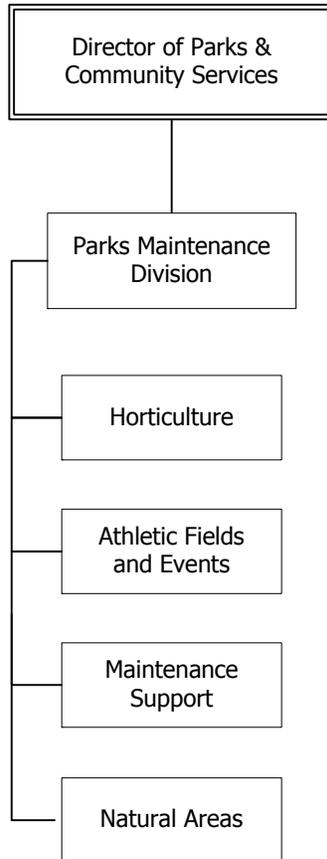
The Parks Maintenance Fund accounts for the maintenance and operation of park properties acquired and/or developed with a park bond passed in November 2002. The primary source of revenue is from a special property tax levy approved in November 2002.



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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 Hill Woodlands Park, and select Lake Washington School District school playfields.

DEPARTMENT FUNCTIONS

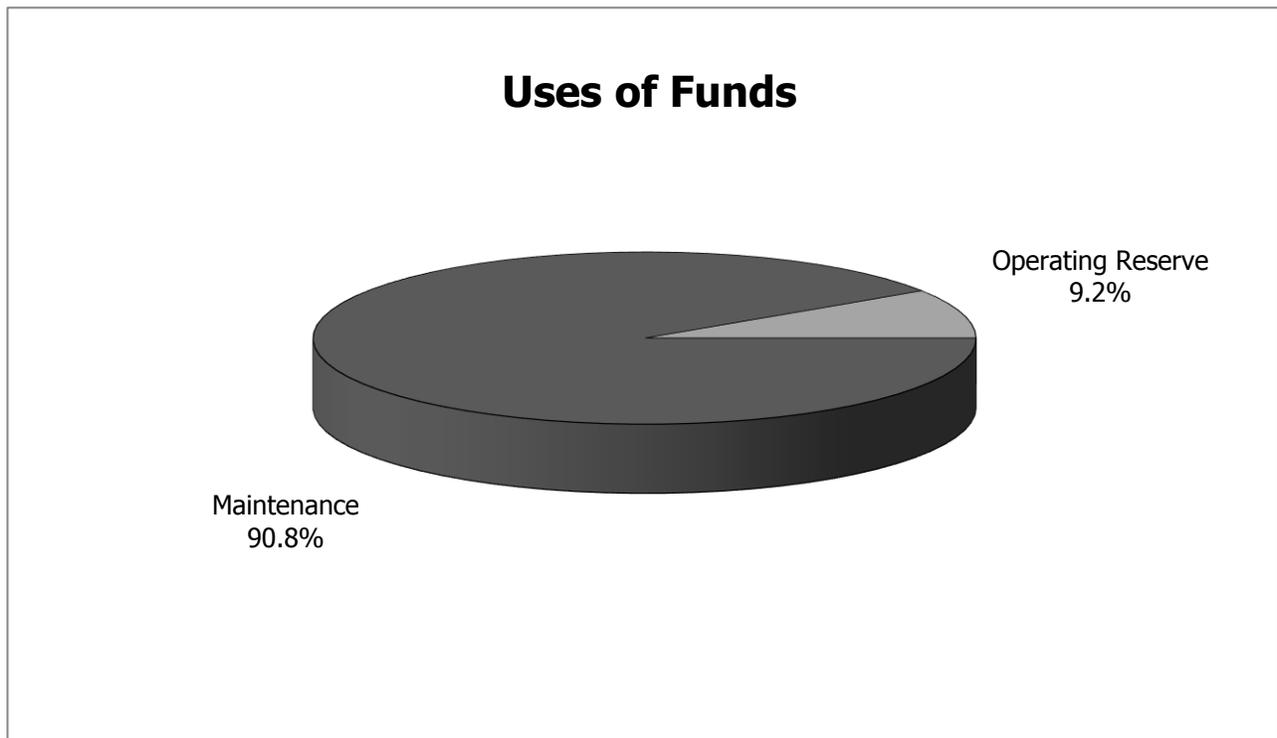
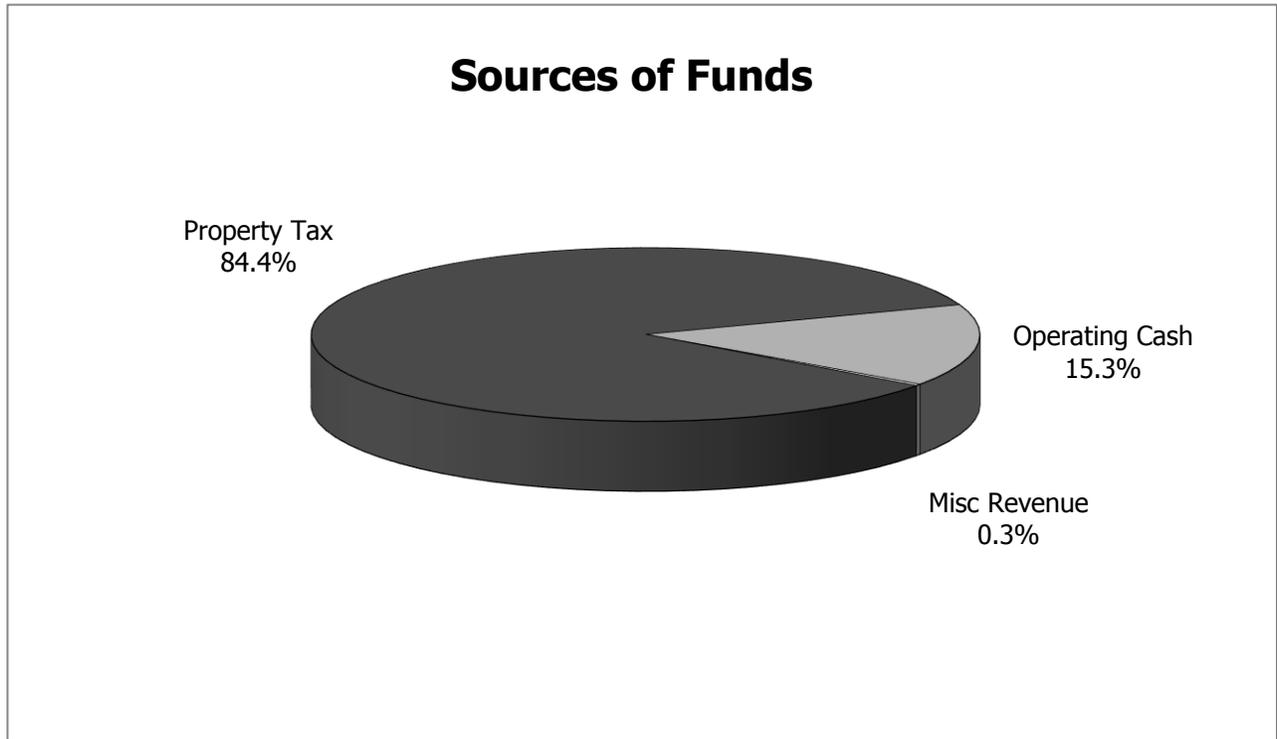
The **Parks Maintenance Fund** accounts for the maintenance and operation of properties acquired and/or developed as a result of a parks bond approved by voters in November 2002. These properties and projects include future park land purchased with the Acquisition Opportunity Fund, and the City-School 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 all landscape and horticulture services, athletic field maintenance and renovations, ball field scheduling and coordination, restroom and park amenity services, trail maintenance, park rentals, and other repair and construction projects of these properties.

BUDGET HIGHLIGHTS AND RELATIONSHIP TO COUNCIL GOALS

- Move 0.75 FTE Office Technician position to the General Fund to recognize that the position will be focused on rentals and moorage, revenues which appear in the General Fund.

2015-2016 BUDGET PARKS MAINTENANCE FUND



2015 - 2016 FINANCIAL OVERVIEW

PARKS MAINTENANCE FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2011-2012 Actual</u>	<u>2013-2014 Estimate</u>	<u>2013-2014 Budget</u>	<u>2015-2016 Budget</u>	<u>Percent Change</u>
Salaries and Wages	988,354	1,108,881	1,143,471	1,112,856	-2.68%
Benefits	458,021	551,461	643,080	653,648	1.64%
Supplies	91,486	147,715	147,840	152,340	3.04%
Other Services	539,100	813,530	814,690	874,787	7.38%
Government Services	4,186	19,386	1,700	1,700	0.00%
Capital Outlay	-	-	-	-	n/a
Reserves*	276,183	346,446	346,446	284,878	-17.77%
TOTAL	2,357,330	2,987,419	3,097,227	3,080,209	-0.55%

FINANCIAL SUMMARY BY DIVISION

	<u>2011-2012 Actual</u>	<u>2013-2014 Estimate</u>	<u>2013-2014 Budget</u>	<u>2015-2016 Budget</u>	<u>Percent Change</u>
Parks Maintenance	2,357,330	2,987,419	3,097,227	3,080,209	-0.55%
TOTAL	2,357,330	2,987,419	3,097,227	3,080,209	-0.55%

POSITION SUMMARY BY DIVISION

	<u>2011-2012 Actual</u>	<u>Adjustments</u>	<u>2013-2014 Budget</u>	<u>Adjustments</u>	<u>2015-2016 Budget</u>
Parks Maintenance	10.25	-1.00	9.25	-0.75	8.50
TOTAL	10.25	-1.00	9.25	-0.75	8.50

*2011-12 actual and 2013-14 estimates reserves are budgeted, but not spent

2015-2016 POSITION SUMMARY

PARKS MAINTENANCE FUND

POSITION SUMMARY BY CLASSIFICATION

<u>Classification</u>	<u>2013-2014 Budget</u>	<u>Service Packages</u>	<u>2015-2016 Positions</u>	<u>Budgeted 2015 Salary Range</u>
Leadperson	2.00		2.00	5,228 - 5,308
Groundsperson	6.00		6.00	3,452 - 4,748
Parks Accounts Associate	0.50		0.50	3,929 - 4,624
Office Technician	0.75	(0.75)	0.00	3,589 - 4,222
TOTAL	9.25	(0.75)	8.50	

**City of Kirkland
2015 - 2016 Budget
Revenues**

		2011 -2012 Actual	2013 - 2014 Estimate	2013- 2014 Budget	2015- 2016 Budget	Percent Change
Fund:	Parks Maintenance Fund (125)					
Department:	General					
Division:	Not Applicable					
Key:	Parks Maintenance Fund (1250000000)					
Taxes						
Property Tax - Parks M&O Levy3111002		2,166,145	2,460,903	2,474,910	2,598,920	5.01%
Total for Taxes:		2,166,145	2,460,903	2,474,910	2,598,920	5.01%
Miscellaneous Revenues						
Park Facility Rentals	3624005	7,624	14,256	4,800	10,200	112.50%
Other Misc Revenue	3699001	25	0	0	0	0.00%
Total for Miscellaneous Revenues:		7,649	14,256	4,800	10,200	112.50%
Other Financing Sources						
Operating Transfer In	3971001	28,270	0	0	0	0.00%
Resources Forward	3999901	0	617,517	617,517	471,089	-23.71%
Total for Other Financing Sources:		28,270	617,517	617,517	471,089	-23.71%
Total for Parks Maintenance Fund (1250000000):		2,202,064	3,092,676	3,097,227	3,080,209	-0.54%
Total for Not Applicable:		2,202,064	3,092,676	3,097,227	3,080,209	-0.54%
Total for General:		2,202,064	3,092,676	3,097,227	3,080,209	-0.54%
Total for Parks Maintenance Fund:		2,202,064	3,092,676	3,097,227	3,080,209	-0.54%



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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

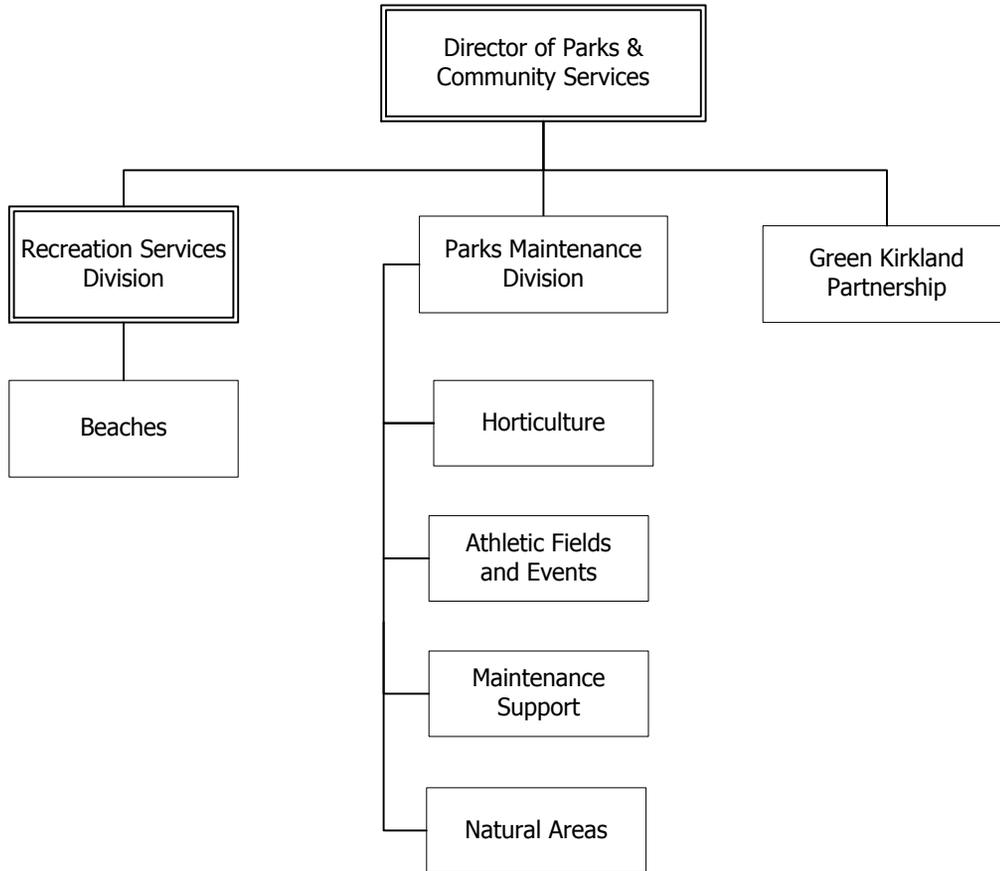
The Parks Levy Fund accounts for the maintenance and operation of park properties acquired and/or developed with the revenues from the 2012 Park Levy – Levy for City parks maintenance, restoration, and enhancement.



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CITY OF KIRKLAND Parks & Community Services Department

2012 Parks Levy 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

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.

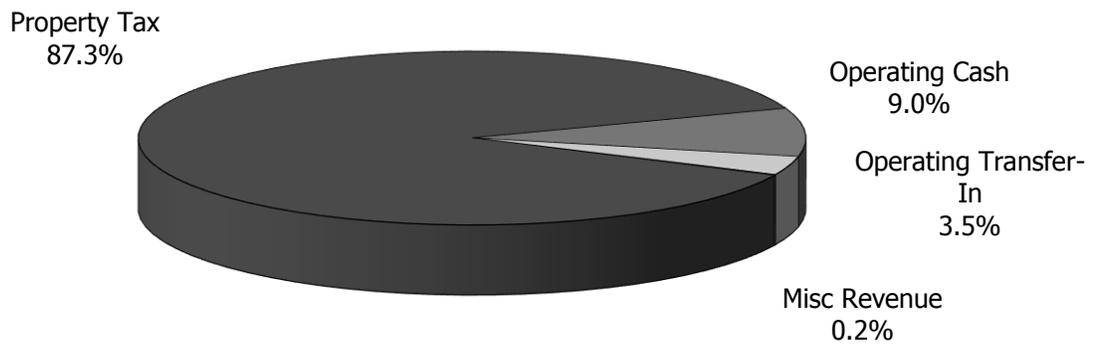
BUDGET HIGHLIGHTS AND RELATIONSHIP TO COUNCIL GOALS

Parks, Open Spaces and Recreational Services

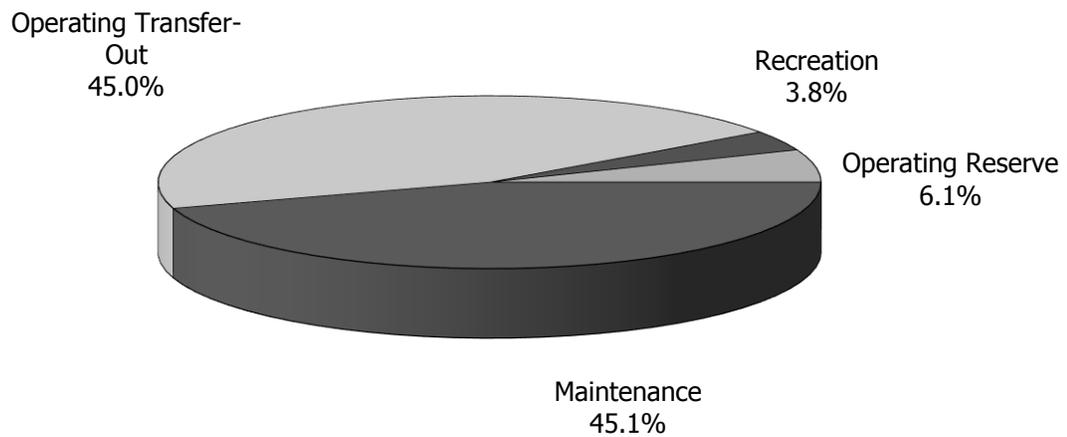
- Increase seasonal labor hours to support the Green Kirkland Partnership, \$43,286 one-time
- Add .50 FTE Environmental Outreach Specialist, , \$115,095 ongoing (offsetting revenue of \$75,520)

2015-2016 BUDGET 2012 PARKS LEVY FUND

Sources of Funds



Uses of Funds



2015 - 2016 FINANCIAL OVERVIEW

2012 PARKS LEVY FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2011-2012 Actual</u>	<u>2013-2014 Estimate</u>	<u>2013-2014 Budget</u>	<u>2015-2016 Budget</u>	<u>Percent Change</u>
Salaries and Wages	-	1,077,060	1,207,363	1,302,325	7.87%
Benefits	-	468,834	576,570	663,584	15.09%
Supplies	-	142,338	137,022	140,200	2.32%
Other Services	-	503,508	519,524	574,551	10.59%
Government Services	-	2,350,050	2,350,000	2,500,000	6.38%
Capital Outlay	-	-	-	-	n/a
Reserves*	-	232,585	232,585	369,636	58.93%
TOTAL	-	4,774,375	5,023,064	5,550,296	10.50%

FINANCIAL SUMMARY BY DIVISION

	<u>2011-2012 Actual</u>	<u>2013-2014 Estimate</u>	<u>2013-2014 Budget</u>	<u>2015-2016 Budget</u>	<u>Percent Change</u>
Parks Maintenance	-	4,591,610	4,819,882	5,341,567	10.82%
Community Services	-	182,765	203,182	208,729	2.73%
TOTAL	-	4,774,375	5,023,064	5,550,296	10.50%

POSITION SUMMARY BY DIVISION

	<u>2011-2012 Actual</u>	<u>Adjustments</u>	<u>2013-2014 Budget</u>	<u>Adjustments</u>	<u>2015-2016 Budget</u>
Parks Maintenance	0.00	4.25	4.25	0.00	4.25
Community Services	0.00	3.00	3.00	0.50	3.50
TOTAL	0.00	7.25	7.25	0.50	7.75

*2011-12 actual and 2013-14 estimates reserves are budgeted, but not spent

2015-2016 POSITION SUMMARY

2012 PARKS LEVY FUND

POSITION SUMMARY BY CLASSIFICATION

Classification	2013-2014 Budget	Service Packages	2015-2016 Positions	Budgeted 2015 Salary Range
Parks Maintenance Supervisor	1.00		1.00	5,308 - 6,849
Green Kirkland Partnership Sup.	1.00		1.00	5,307 - 6,849
Environ. Education & Outreach Spclst.	0.00	0.50	0.50	5,465 - 6,431
Senior Groundsperson	1.00		1.00	4,386 - 5,665
Groundsperson	3.25		3.25	3,452 - 4,748
Program Assistant	1.00		1.00	4,030 - 4,740
TOTAL	7.25	0.50	7.75	

**City of Kirkland
2015 - 2016 Budget
Revenues**

		2011 -2012	2013 - 2014	2013- 2014	2015- 2016	Percent
		Actual	Estimate	Budget	Budget	Change
Fund:	2012 Parks Levy (128)					
Department:	General					
Division:	Not Applicable					
Key:	2012 Parks Levy (1280000000)					
Taxes						
Property Tax 2012 Park Levy	3111006	0	4,596,614	4,606,077	4,848,669	5.26%
Total for Taxes:		0	4,596,614	4,606,077	4,848,669	5.26%
Charges for Goods and Services						
Fee In Lieu of Planting	3458117	0	4,000	0	0	0.00%
Interfund Svcs-Environmnt Svcs	3497902	0	150,000	150,000	193,286	28.85%
Total for Charges for Goods and Services:		0	154,000	150,000	193,286	28.85%
Miscellaneous Revenues						
Park Facility Rentals	3624005	0	9,495	0	10,000	0.00%
ContribDonations Private	3679901	0	13,936	1,000	0	0.00%
Total for Miscellaneous Revenues:		0	23,431	1,000	10,000	900.00%
Other Financing Sources						
Operating Transfer In	3971001	0	265,987	15,987	0	0.00%
Resources Forward	3999901	0	0	250,000	498,341	99.33%
Total for Other Financing Sources:		0	265,987	265,987	498,341	87.35%
Total for 2012 Parks Levy (1280000000):		0	5,040,032	5,023,064	5,550,296	10.49%
Total for Not Applicable:		0	5,040,032	5,023,064	5,550,296	10.49%
Total for General:		0	5,040,032	5,023,064	5,550,296	10.49%
Total for 2012 Parks Levy:		0	5,040,032	5,023,064	5,550,296	10.49%