

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

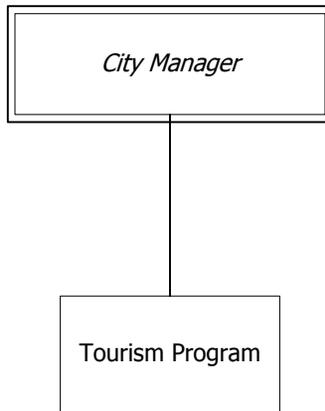
The Lodging Tax Fund accounts for the City's tourism program and expenditures related to the operation of tourism-related facilities. The primary source of revenue is a one percent lodging tax instituted in January 2002.



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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

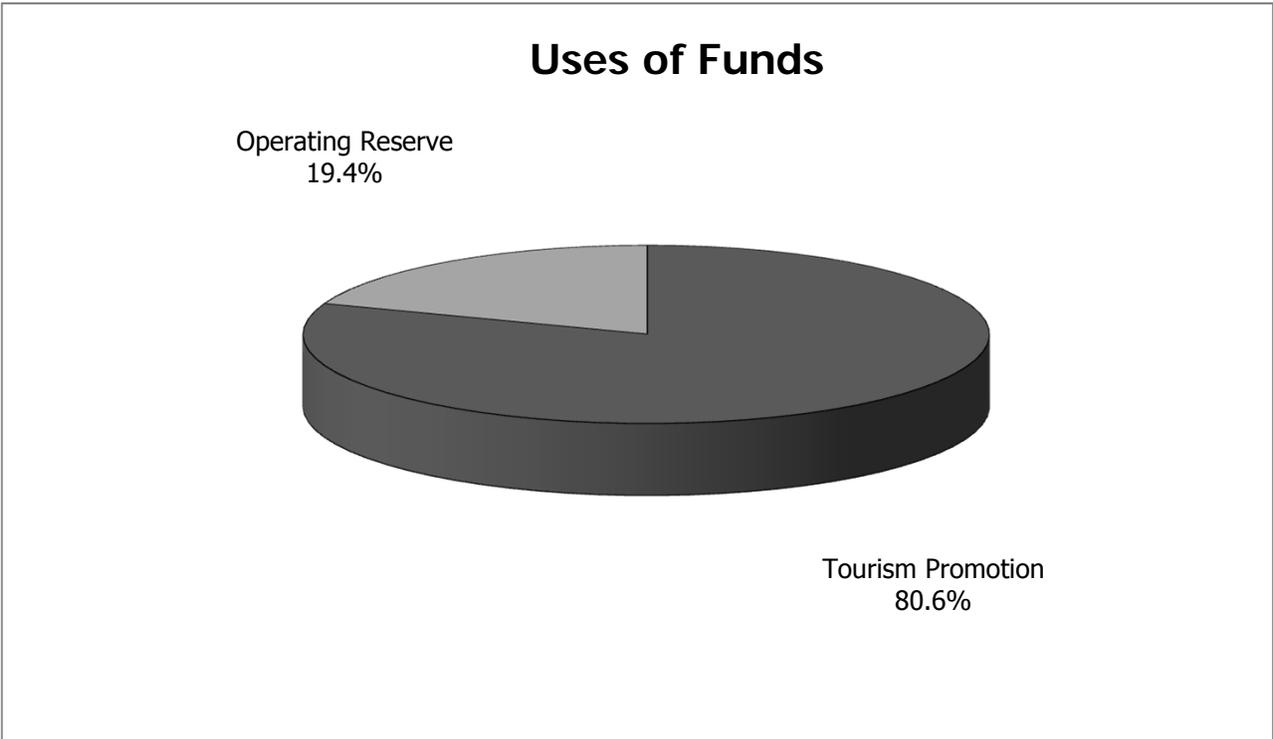
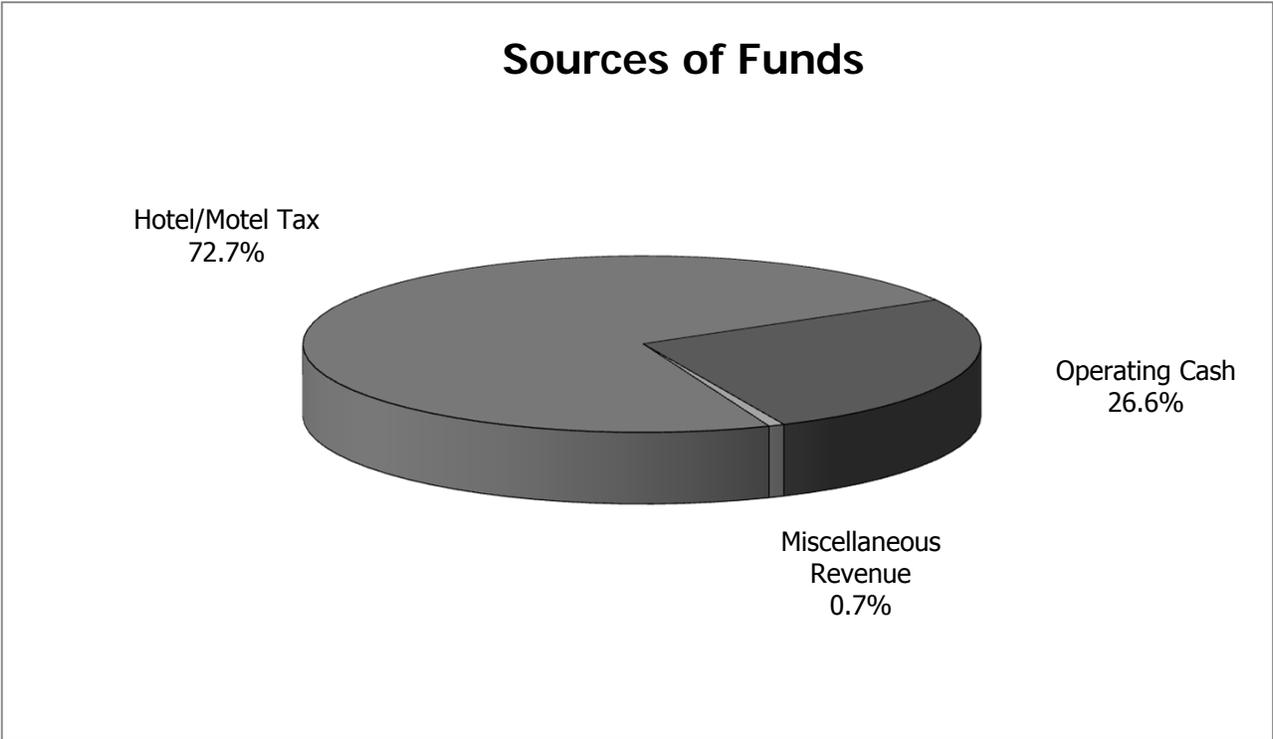
The City Manager's Office oversees the Tourism Program in conjunction with the Economic Development Program, recognizing its role in generating revenue for the City. The program promotes events and programs through the ExploreKirkland.com website, a Facebook page, and monthly electronic event guides. 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, \$59,243 one-time
- Tourism Outside Agency Grant funding, \$20,000 one-time

**2017-2018 BUDGET
LODGING TAX FUND**



2017 - 2018 FINANCIAL OVERVIEW

LODGING TAX FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2013-2014 Actual</u>	<u>2015-2016 Estimate</u>	<u>2015-2016 Budget</u>	<u>2017-2018 Budget</u>	<u>Percent Change</u>
Salaries and Wages	113,130	155,853	156,121	162,382	4.01%
Benefits	40,081	62,073	66,733	78,564	17.73%
Supplies	2,373	2,340	6,000	3,000	-50.00%
Other Services	254,269	359,623	503,647	387,746	-23.01%
Government Services	-	-	-	-	n/a
Capital Outlay	-	-	-	-	n/a
Reserves*	<u>213,390</u>	<u>218,031</u>	<u>218,031</u>	<u>174,258</u>	<u>-20.08%</u>
TOTAL	623,243	797,920	950,532	805,950	-15.21%

FINANCIAL SUMMARY BY DIVISION

	<u>2013-2014 Actual</u>	<u>2015-2016 Estimate</u>	<u>2015-2016 Budget</u>	<u>2017-2018 Budget</u>	<u>Percent Change</u>
City Manager	<u>409,853</u>	<u>797,920</u>	<u>950,532</u>	<u>805,950</u>	<u>-15.21%</u>
TOTAL	409,853	797,920	950,532	805,950	-15.21%

POSITION SUMMARY BY DIVISION

	<u>2013-2014 Actual</u>	<u>Adjustments</u>	<u>2015-2016 Budget</u>	<u>Adjustments</u>	<u>2017-2018 Budget</u>
City Manager	<u>0.66</u>	<u>0.00</u>	<u>0.66</u>	<u>0.00</u>	<u>0.66</u>
TOTAL	0.66	0.00	0.66	0.00	0.66

*2013-14 actual and 2015-16 estimates reserves are budgeted, but not spent

2017-2018 POSITION SUMMARY

LODGING TAX FUND

POSITION SUMMARY BY CLASSIFICATION

<u>Classification</u>	<u>2015-2016 Budget</u>	<u>Service Packages</u>	<u>2017-2018 Positions</u>	<u>Budgeted 2017 Salary Range</u>
Economic Development Manager	0.15		0.15	8,539 - 11,018
Special Projects Coordinator	0.31		0.31	6,134 - 7,216
Administrative Assistant	0.20		0.20	4,834 - 5,687
TOTAL	0.66	0.00	0.66	

**City of Kirkland
2017 - 2018 Budget
Revenues**

		2013 -2014	2015 - 2016	2015- 2016	2017 - 2018	Percent
		Actual	Estimate	Budget	Budget	Change
Fund:	Lodging Tax Fund (112)					
Department:	General					
Division:	Not Applicable					
Key:	Lodging Tax (1120000000)					
Taxes						
Hotel Motel Tax	3133101	516,195	618,564	596,000	585,818	-1.70%
Total for Taxes:		516,195	618,564	596,000	585,818	-1.70%
Miscellaneous Revenues						
Investment Interest	3611101	2,947	5,138	4,252	6,039	42.02%
Total for Miscellaneous Revenues:		2,947	5,138	4,252	6,039	42.02%
Other Financing Sources						
Resources Forward	3999901	0	350,280	350,280	214,093	-38.87%
Total for Other Financing Sources:		0	350,280	350,280	214,093	-38.87%
Total for Lodging Tax (1120000000):		519,142	973,982	950,532	805,950	-15.21%
Total for Not Applicable:		519,142	973,982	950,532	805,950	-15.21%
Total for General:		519,142	973,982	950,532	805,950	-15.21%
Total for Lodging Tax Fund:		519,142	973,982	950,532	805,950	-15.21%



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STREET OPERATING FUND

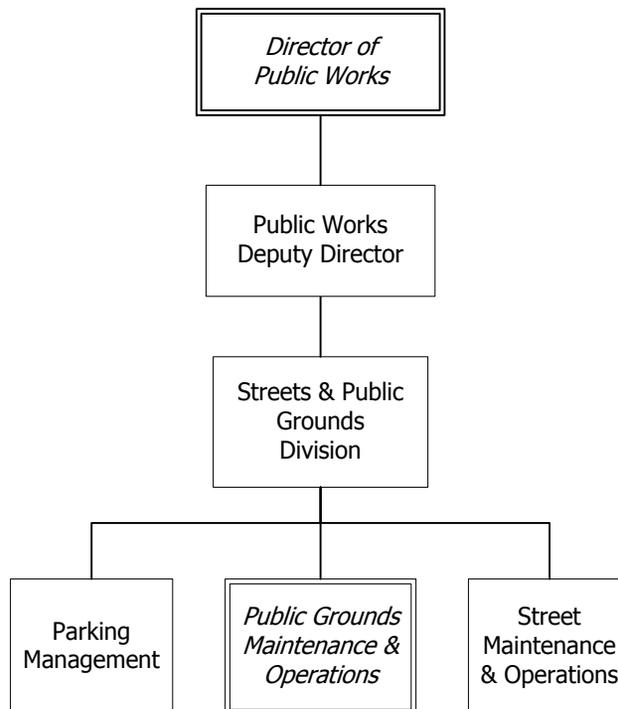
The Street Operating Fund accounts for the administration, maintenance, and minor construction of the City's transportation infrastructure. The primary sources of revenue are property taxes and the State levied gasoline tax. This fund also includes the revenues from the 2012 Street Levy – Levy for City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



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CITY OF KIRKLAND Public Works Department

Street Operating Fund



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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 648 lane miles of streets with 247 center lane miles, 244 lane miles of sidewalks, 5¾ miles of rail corridor, 66 traffic signals, 27 school beacons, 26 radar signs, 50 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**Public Safety**

- Continue a temporary 0.25 FTE Engineering Program Assistant responsible for ongoing work tasks related to Kirkland's neighborhoods and public safety, \$52,615 one-time (additional 0.5 FTE position in General Fund)

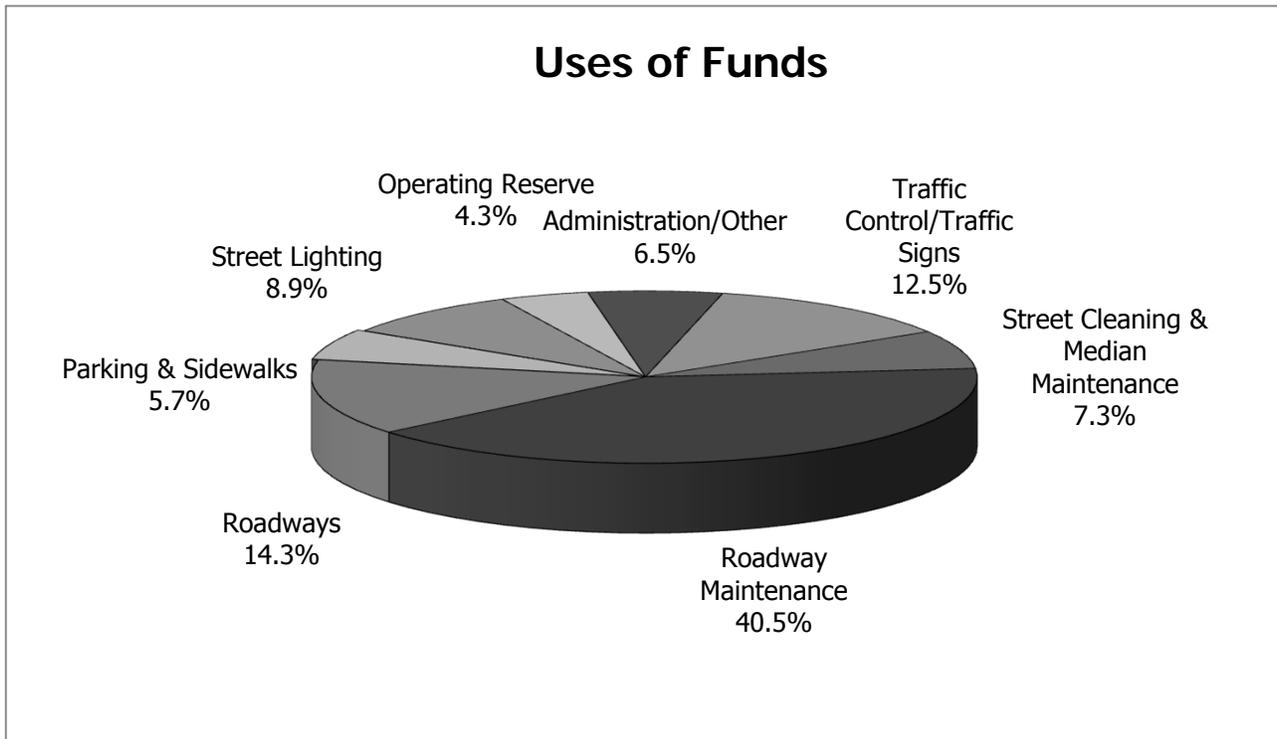
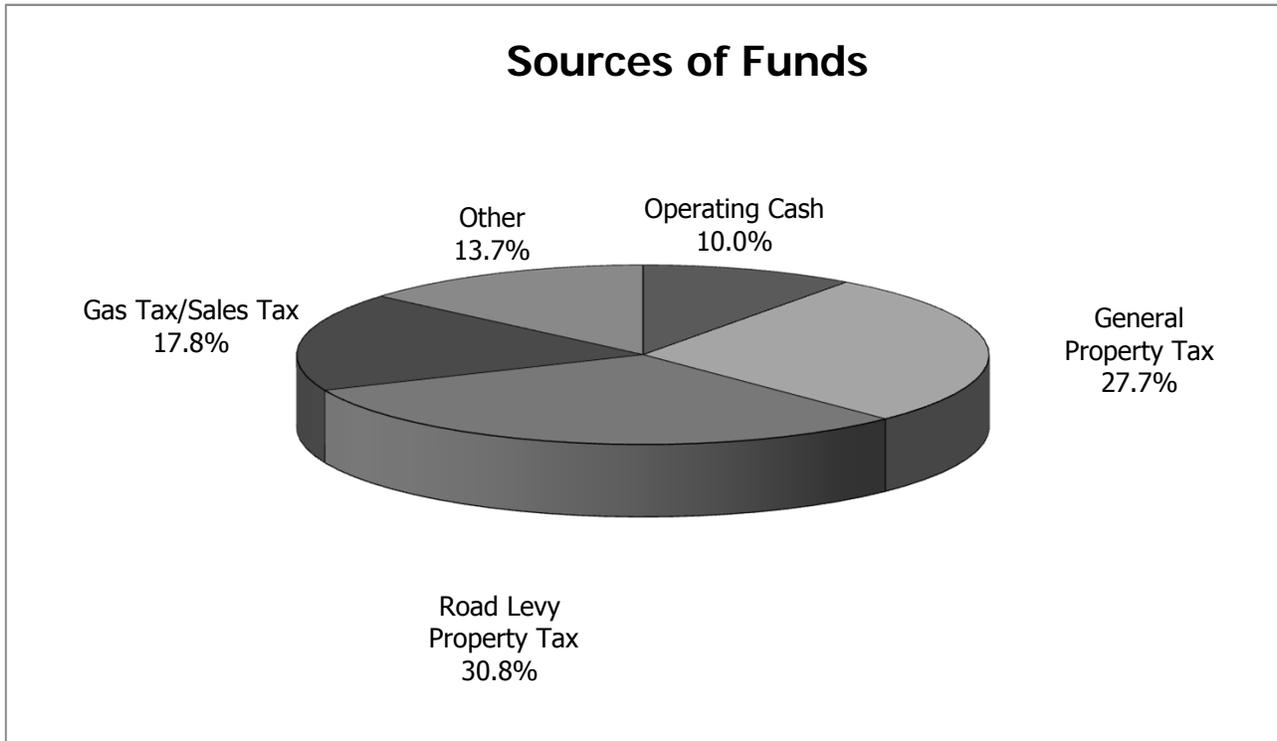
Environment

- Purchase three replacement street sweepers, one new specialized sweeper, add 1.0 senior maintenance FTE to increase level of service for bike lanes and all City streets. Fifteen percent of costs and 0.25 FTE in the Street Fund, \$116,178 (\$59,775 one-time, \$56,403 ongoing) with remainder in Surface Water Fund

Dependable Infrastructure

- Continue the opportunity fund to pay for street improvements and overhead utility line undergrounding in conjunction with development projects, \$50,000 one-time
- Purchase new sign manufacturing equipment for the City's sign shop, \$60,800 (\$51,000 one-time, \$9,800 ongoing, offsetting expenditure savings of \$9,800)
- Provide Commercial Driver's License (CDL) Training from a 3rd party training institute, \$10,000 ongoing (offsetting expenditure savings of \$10,000). Additional costs in Surface Water and Water Sewer Funds
- Special Event Banner Pole system update, \$108,086 one-time

2017-2018 BUDGET STREET OPERATING FUND



2017 - 2018 FINANCIAL OVERVIEW

STREET OPERATING FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2013-2014 Actual</u>	<u>2015-2016 Estimate</u>	<u>2015-2016 Budget</u>	<u>2017-2018 Budget</u>	<u>Percent Change</u>
Salaries and Wages	2,739,953	3,232,699	3,325,051	3,203,868	-3.64%
Benefits	1,582,194	1,786,719	1,941,086	1,708,624	-11.98%
Supplies	833,429	1,108,844	1,119,708	1,008,883	-9.90%
Other Services	4,691,149	5,832,394	6,005,448	6,065,640	1.00%
Government Services	7,165,211	8,298,925	8,261,993	7,362,975	-10.88%
Capital Outlay	161,740	480,611	294,000	211,200	-28.16%
Reserves*	3,048,764	1,061,009	1,061,009	1,376,427	29.73%
TOTAL	20,222,440	21,801,201	22,008,295	20,937,617	-4.86%

FINANCIAL SUMMARY BY DIVISION

	<u>2013-2014 Actual</u>	<u>2015-2016 Estimate</u>	<u>2015-2016 Budget</u>	<u>2017-2018 Budget</u>	<u>Percent Change</u>
Transportation Engineering	498,247	599,086	679,940	521,810	-23.26%
Maintenance	5,758,958	6,906,224	7,565,444	7,327,460	-3.15%
Administrative/General	13,965,235	14,295,891	13,762,911	13,088,347	-4.90%
TOTAL	20,222,440	21,801,201	22,008,295	20,937,617	-4.86%

POSITION SUMMARY BY DIVISION

	<u>2013-2014 Actual</u>	<u>Adjustments</u>	<u>2015-2016 Budget</u>	<u>Adjustments</u>	<u>2017-2018 Budget</u>
Maintenance	18.40	1.50	19.90	0.25	20.15
Administrative/General	2.50	-0.61	1.89	0.00	1.89
TOTAL	20.90	0.89	21.79	0.25	22.04

*2013-14 actual and 2015-16 estimates reserves are budgeted, but not spent

2017-2018 POSITION SUMMARY

STREET OPERATING FUND

POSITION SUMMARY BY CLASSIFICATION

<u>Classification</u>	<u>2015-2016 Budget</u>	<u>Service Packages</u>	<u>2017-2018 Positions</u>	<u>Budgeted 2017 Salary Range</u>
Deputy Director	0.24		0.24	8,981 - 11,589
Planning & Operations Manager	0.10		0.10	7,141 - 9,214
Street Division Manager	0.95		0.95	7,141 - 9,214
Management Analyst	0.30		0.30	5,928 - 6,974
Electronics Technician I	1.00		1.00	5,826 - 6,952
Leadperson	1.60		1.60	5,439 - 6,563
Electronics Technician II	2.00		2.00	4,723 - 6,344
Senior Maintenance Person	5.50	0.25	5.75	4,563 - 5,894
Yard Maint. & Inventory Control	0.25		0.25	4,563 - 5,894
Senior Craftperson	1.00		1.00	4,563 - 5,894
Senior Accounting Associate	0.05		0.05	4,899 - 5,764
Utility Craftsperson	0.10		0.10	4,253 - 5,437
Utilityperson	5.50		5.50	3,592 - 4,940
Grounds Technician	2.95		2.95	3,592 - 4,940
Public Works Office Specialist	0.25		0.25	3,935 - 4,629
TOTAL	21.79	0.25	22.04	

**City of Kirkland
2017 - 2018 Budget
Revenues**

		2013 -2014	2015 - 2016	2015- 2016	2017 - 2018	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	5,231,383	5,514,102	5,546,681	5,791,300	4.41%
Property Tax 2012 Road Levy	3111005	5,849,958	6,139,107	6,182,047	6,454,700	4.41%
Retail Sales Use Tax	3131101	540,000	0	0	0	0.00%
Rev Generating Regulatory Lic	3161001	0	540,000	540,000	540,000	0.00%
Total for Taxes:		11,621,341	12,193,209	12,268,728	12,786,000	4.21%
License and Permits						
Street Cut Permit	3224004	584,885	614,967	380,000	462,000	21.57%
Total for License and Permits:		584,885	614,967	380,000	462,000	21.57%
Intergovernmental Revenue						
Traffic Safety Commission	3340350	17,009	0	0	0	0.00%
Multimodal Transportation	3360071	0	85,963	0	209,507	0.00%
MVFT-City Streets	3360087	3,370,219	3,534,173	3,359,821	3,732,779	11.10%
Total for Intergovernmental Revenue:		3,387,228	3,620,136	3,359,821	3,942,286	17.33%
Charges for Goods and Services						
Other*General Government Svc	3419001	0	385	0	0	0.00%
General Govt Services	3419601	15,907	19,213	10,000	15,000	50.00%
PW Deposit Admin Fees	3441101	16,838	0	0	0	0.00%
Street Sign Fee	3441201	36,270	40,974	30,000	40,000	33.33%
Street Improvement Fee in Lieu	3458116	3,730	0	0	0	0.00%
Interfund Personnel Services	3491601	1,738	2,014	0	0	0.00%
Interfund-Technology Services	3491840	0	204,832	197,346	59,788	-69.70%
Interfund-Other Gen Govnmt	3491901	0	52,577	50,000	50,000	0.00%
Interfund Supplies	3491903	11,051	7,056	0	0	0.00%
Interfund-Road Maint Services	3494201	150,333	17,570	0	0	0.00%
Total for Charges for Goods and Services:		235,867	344,621	287,346	164,788	-42.65%
Fines and Forfeits						
Forfeiture of Bonds Deposits	3591001	850	0	0	0	0.00%
Total for Fines and Forfeits:		850	0	0	0	0.00%
Miscellaneous Revenues						
Parking Meters	3623001	314,532	453,598	354,900	428,615	20.77%
Parking Park Main Ant Mall	3623003	181,686	78,997	90,000	0	0.00%
Facilities Leases LT-Garage	3625001	38,757	33,184	40,000	40,000	0.00%
Facilities Leases LT-Other	3625002	1,128	1,005	0	0	0.00%

**City of Kirkland
2017 - 2018 Budget
Revenues**

		2013 -2014 Actual	2015 - 2016 Estimate	2015- 2016 Budget	2017 - 2018 Budget	Percent Change
Stall Parking Park Main Ant	3625003	29,914	45,302	10,000	0	0.00%
ContribDonations Private	3679901	148	1,860	0	0	0.00%
Other Judgements Settlements	3694001	3,307	1,062	10,000	10,000	0.00%
Other Misc Revenue	3699001	8,411	2,595	5,000	5,000	0.00%
Total for Miscellaneous Revenues:		577,883	617,603	509,900	483,615	-5.15%
Proprietary Other Income						
Insur Recovery Prop IntSvc	3720001	0	312	0	0	0.00%
Total for Proprietary Other Income:		0	312	0	0	0.00%
Other Financing Sources						
Operating Transfer In	3971001	359,024	960,692	960,692	1,005,086	4.62%
Ins Rec Gen Govt Non Capital	3980001	155,777	240,686	10,000	10,000	0.00%
Resources Forward	3999901	0	4,231,808	4,231,808	2,083,842	-50.75%
Total for Other Financing Sources:		514,801	5,433,186	5,202,500	3,098,928	-40.43%
Total for Street Operating (1170000000):		16,922,855	22,824,034	22,008,295	20,937,617	-4.86%
Total for Not Applicable:		16,922,855	22,824,034	22,008,295	20,937,617	-4.86%
Total for General:		16,922,855	22,824,034	22,008,295	20,937,617	-4.86%
Total for Transportation Engineering:		0	0	0	0	0.00%
Total for Public Works:		0	0	0	0	0.00%
Total for Street Operating:		16,922,855	22,824,034	22,008,295	20,937,617	-4.86%

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.

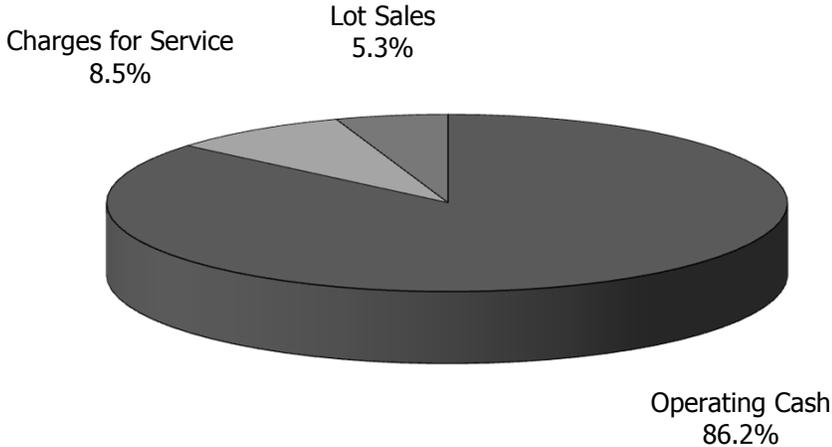
BUDGET HIGHLIGHTS AND RELATIONSHIP TO COUNCIL GOALS

Financial Stability

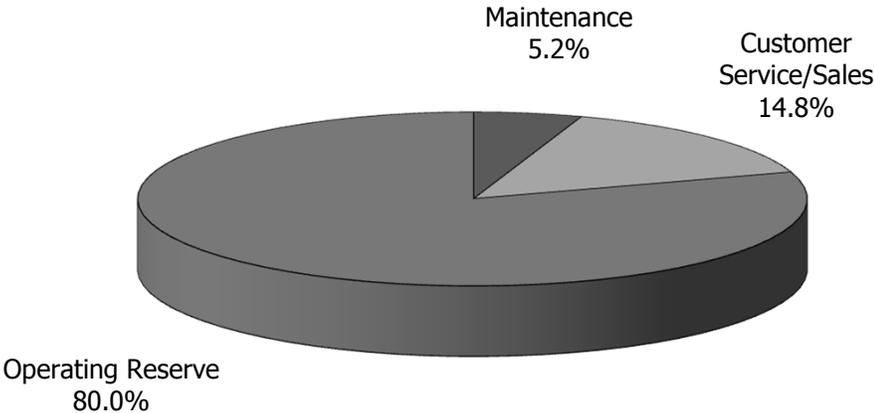
- Add a temporary .50 FTE Customer Accounts Associate solely dedicated to Cemetery Administration, \$86,086 one-time

**2017-2018 BUDGET
CEMETERY OPERATING FUND**

Sources of Funds



Uses of Funds



2017 - 2018 FINANCIAL OVERVIEW

CEMETERY OPERATING FUND

FINANCIAL SUMMARY BY OBJECT

	2013-2014 <u>Actual</u>	2015-2016 <u>Estimate</u>	2015-2016 <u>Budget</u>	2017-2018 <u>Budget</u>	Percent <u>Change</u>
Salaries and Wages	4,238	49,908	41,177	59,028	43.35%
Benefits	-	9,782	7,041	33,058	369.51%
Supplies	22,274	27,261	25,000	30,600	22.40%
Other Services	91,992	83,544	83,038	48,095	-42.08%
Government Services	54	150	200	200	0.00%
Capital Outlay	6,318	18,400	4,800	17,200	258.33%
Reserves*	689,447	727,390	727,390	751,435	3.31%
TOTAL	814,323	916,435	888,646	939,616	5.74%

FINANCIAL SUMMARY BY DIVISION

	2013-2014 <u>Actual</u>	2015-2016 <u>Estimate</u>	2015-2016 <u>Budget</u>	2017-2018 <u>Budget</u>	Percent <u>Change</u>
Parks Maintenance	62,989	51,194	52,474	48,962	-6.69%
Customer Services	61,887	865,241	836,172	890,654	6.52%
TOTAL	124,876	916,435	888,646	939,616	5.74%

POSITION SUMMARY BY DIVISION

	2013-2014 <u>Actual</u>	<u>Adjustments</u>	2015-2016 <u>Budget</u>	<u>Adjustments</u>	2017-2018 <u>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

*2013-14 actual and 2015-16 estimates reserves are budgeted, but not spent

**City of Kirkland
2017 - 2018 Budget
Revenues**

		2013 -2014	2015 - 2016	2015- 2016	2017 - 2018	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	11,517	11,470	10,000	10,000	0.00%
Marker Setting Fee	3436002	20,210	14,280	16,000	14,000	-12.50%
Open and Close	3436003	80,404	75,630	48,000	56,000	16.66%
Cemetery Liner Fee	3436004	500	0	0	0	0.00%
Marker Engraving Fee	3436005	6,879	11,515	0	0	0.00%
Total for Charges for Goods and Services:		119,510	112,895	74,000	80,000	8.10%
Miscellaneous Revenues						
Investment Interest	3611101	7,283	10,492	10,119	12,849	26.97%
Total for Miscellaneous Revenues:		7,283	10,492	10,119	12,849	26.97%
Other Financing Sources						
Proceeds Sales of Fixed Assets	3951001	82,556	93,898	36,000	50,000	38.88%
Resources Forward	3999901	0	768,527	768,527	796,767	3.67%
Total for Other Financing Sources:		82,556	862,425	804,527	846,767	5.25%
Total for Cemetery Operating (1220000000):		209,349	985,812	888,646	939,616	5.73%
Total for Not Applicable:		209,349	985,812	888,646	939,616	5.73%
Total for General:		209,349	985,812	888,646	939,616	5.73%
Total for Cemetery Operating:		209,349	985,812	888,646	939,616	5.73%

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PARKS MAINTENANCE FUND

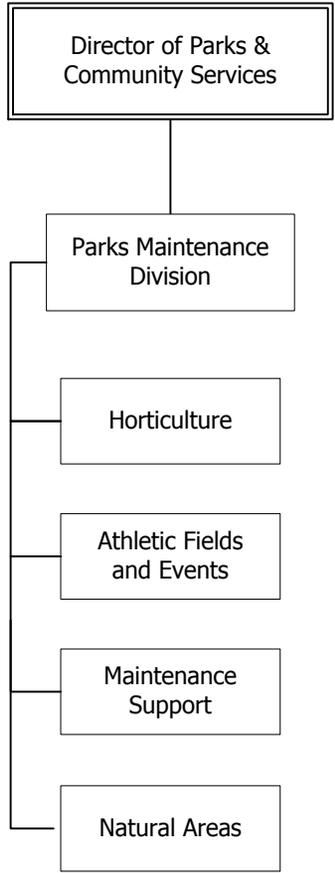
The Parks Maintenance Fund accounts for the maintenance and operation of park properties acquired and/or developed with a park bond passed in November 2002. The primary source of revenue is from a special property tax levy approved in November 2002.



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CITY OF KIRKLAND
Parks & Community Services Department

Parks Maintenance Fund



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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

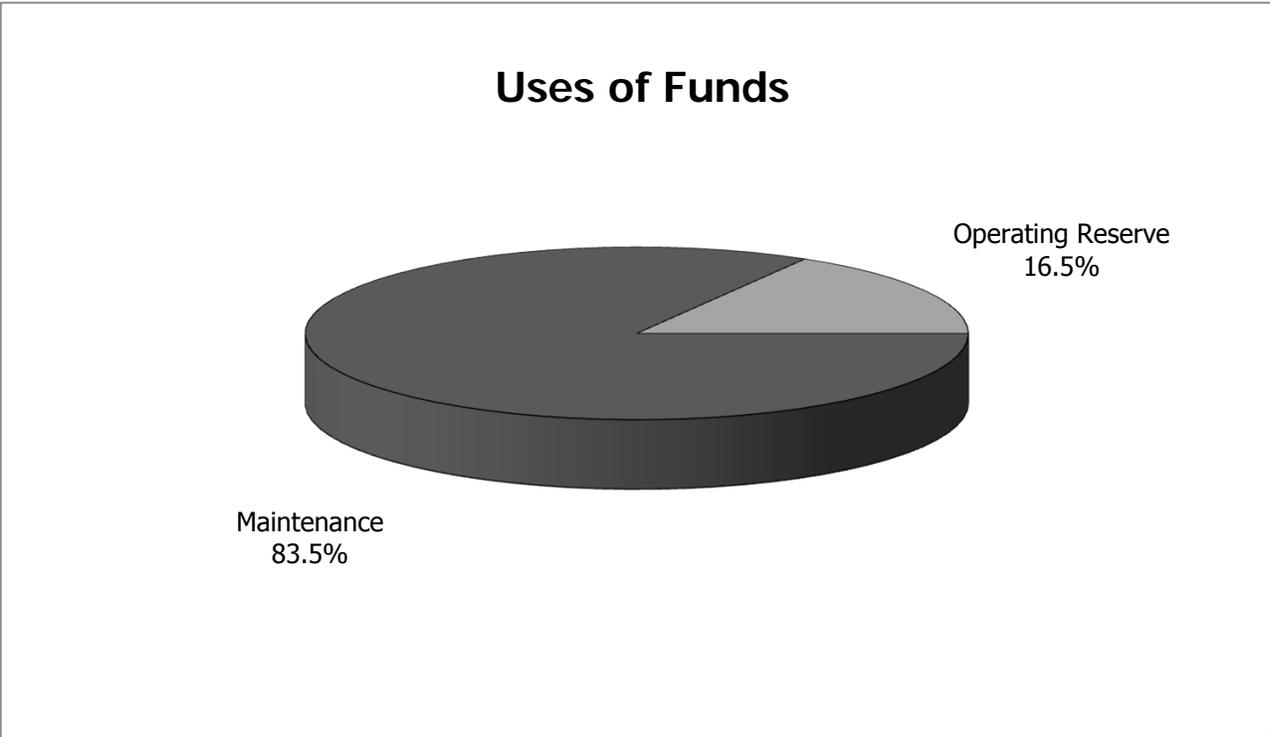
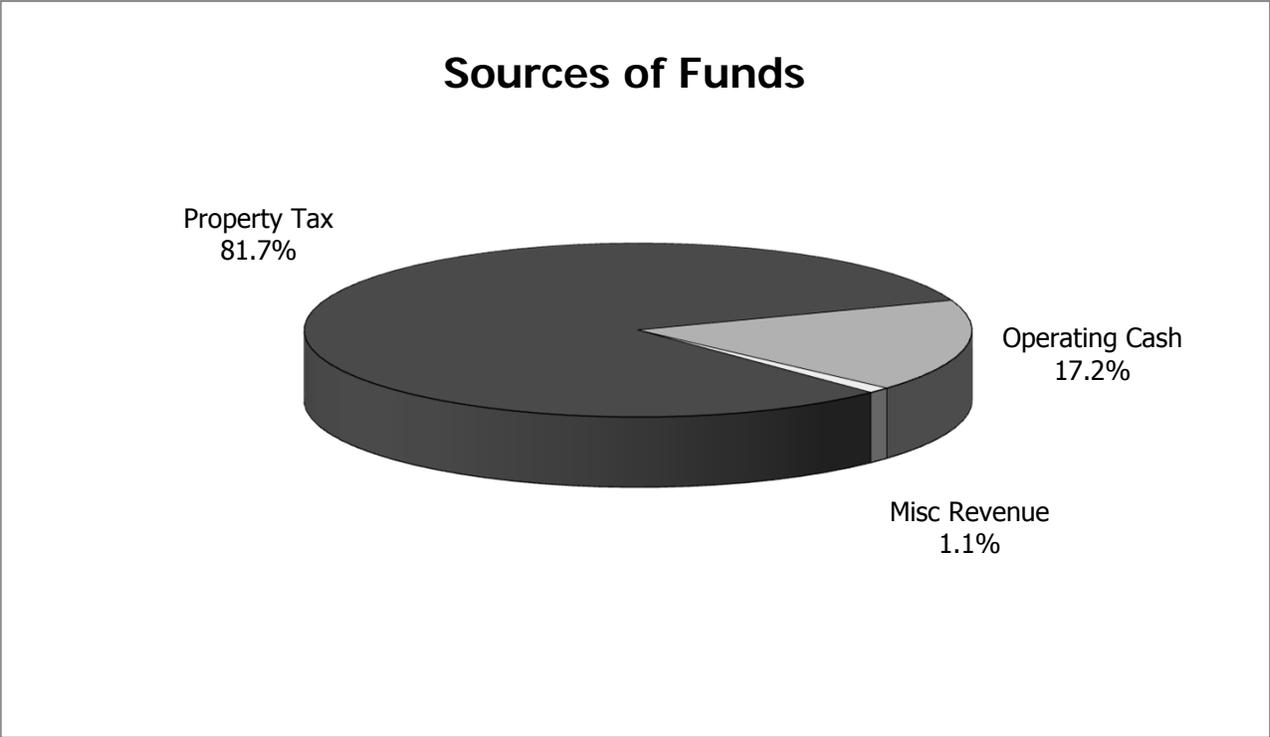
The **Parks Maintenance Fund** accounts for the maintenance and operation of properties acquired and/or developed as a result of a parks bond approved by voters in November 2002. These properties and projects include future park land purchased with the Acquisition Opportunity Fund, and the City-School 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

No Budget Highlights

**2017-2018 BUDGET
PARKS MAINTENANCE FUND**



2017 - 2018 FINANCIAL OVERVIEW

PARKS MAINTENANCE FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2013-2014 Actual</u>	<u>2015-2016 Estimate</u>	<u>2015-2016 Budget</u>	<u>2017-2018 Budget</u>	<u>Percent Change</u>
Salaries and Wages	1,105,199	1,069,138	1,116,337	1,150,844	3.09%
Benefits	524,225	577,895	654,746	659,462	0.72%
Supplies	100,992	135,777	162,340	152,340	-6.16%
Other Services	739,129	848,682	871,625	806,853	-7.43%
Government Services	19,355	2,230	1,700	1,700	0.00%
Capital Outlay	-	-	-	-	n/a
Reserves*	346,446	424,222	424,222	549,213	29.46%
TOTAL	2,835,346	3,057,944	3,230,970	3,320,412	2.77%

FINANCIAL SUMMARY BY DIVISION

	<u>2013-2014 Actual</u>	<u>2015-2016 Estimate</u>	<u>2015-2016 Budget</u>	<u>2017-2018 Budget</u>	<u>Percent Change</u>
Parks Maintenance	2,835,346	3,057,944	3,230,970	3,320,412	2.77%
TOTAL	2,835,346	3,057,944	3,230,970	3,320,412	2.77%

POSITION SUMMARY BY DIVISION

	<u>2013-2014 Actual</u>	<u>Adjustments</u>	<u>2015-2016 Budget</u>	<u>Adjustments</u>	<u>2017-2018 Budget</u>
Parks Maintenance	9.25	-0.75	8.50	0.00	8.50
TOTAL	9.25	-0.75	8.50	0.00	8.50

*2013-14 actual and 2015-16 estimates reserves are budgeted, but not spent

2017-2018 POSITION SUMMARY

PARKS MAINTENANCE FUND

POSITION SUMMARY BY CLASSIFICATION

<u>Classification</u>	<u>2015-2016 Budget</u>	<u>Service Packages</u>	<u>2017-2018 Positions</u>	<u>Budgeted 2017 Salary Range</u>
Leadperson	2.00		2.00	5,439 - 6,563
Groundsperson	6.00		6.00	3,592 - 4,940
Recreation Program Assistant	0.00		0.00	4,030 - 4,740
Parks Accounts Associate	0.50		0.50	4,089 - 4,811
TOTAL	8.50	0.00	8.50	

**City of Kirkland
2017 - 2018 Budget
Revenues**

		2013 -2014	2015 - 2016	2015- 2016	2017 -2018	Percent
		Actual	Estimate	Budget	Budget	Change
Fund:	Parks Maintenance Fund (125)					
Department:	General					
Division:	Not Applicable					
Key:	Parks Maintenance Fund (1250000000)					
Taxes						
Property Tax - Parks M&O Levy	3111002	2,456,057	2,596,339	2,598,920	2,713,500	4.40%
Total for Taxes:		2,456,057	2,596,339	2,598,920	2,713,500	4.40%
Charges for Goods and Services						
Interfund-Other Gen Govnmt	3491901	0	10,514	10,514	0	0.00%
Total for Charges for Goods and Services:		0	10,514	10,514	0	0.00%
Miscellaneous Revenues						
Investment Interest	3611101	2,491	7,602	0	10,001	0.00%
Park Facility Rentals	3624005	13,989	17,527	20,050	25,200	25.68%
Other Misc Revenue	3699001	328	862	0	0	0.00%
Total for Miscellaneous Revenues:		16,808	25,991	20,050	35,201	75.56%
Other Financing Sources						
Ins Rec Gen Govt Non Capital	3980001	0	1,103	0	0	0.00%
Resources Forward	3999901	0	601,486	601,486	571,711	-4.95%
Total for Other Financing Sources:		0	602,589	601,486	571,711	-4.95%
Total for Parks Maintenance Fund (1250000000):		2,472,865	3,235,433	3,230,970	3,320,412	2.76%
Total for Not Applicable:		2,472,865	3,235,433	3,230,970	3,320,412	2.76%
Total for General:		2,472,865	3,235,433	3,230,970	3,320,412	2.76%
Total for Parks Maintenance Fund:		2,472,865	3,235,433	3,230,970	3,320,412	2.76%



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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

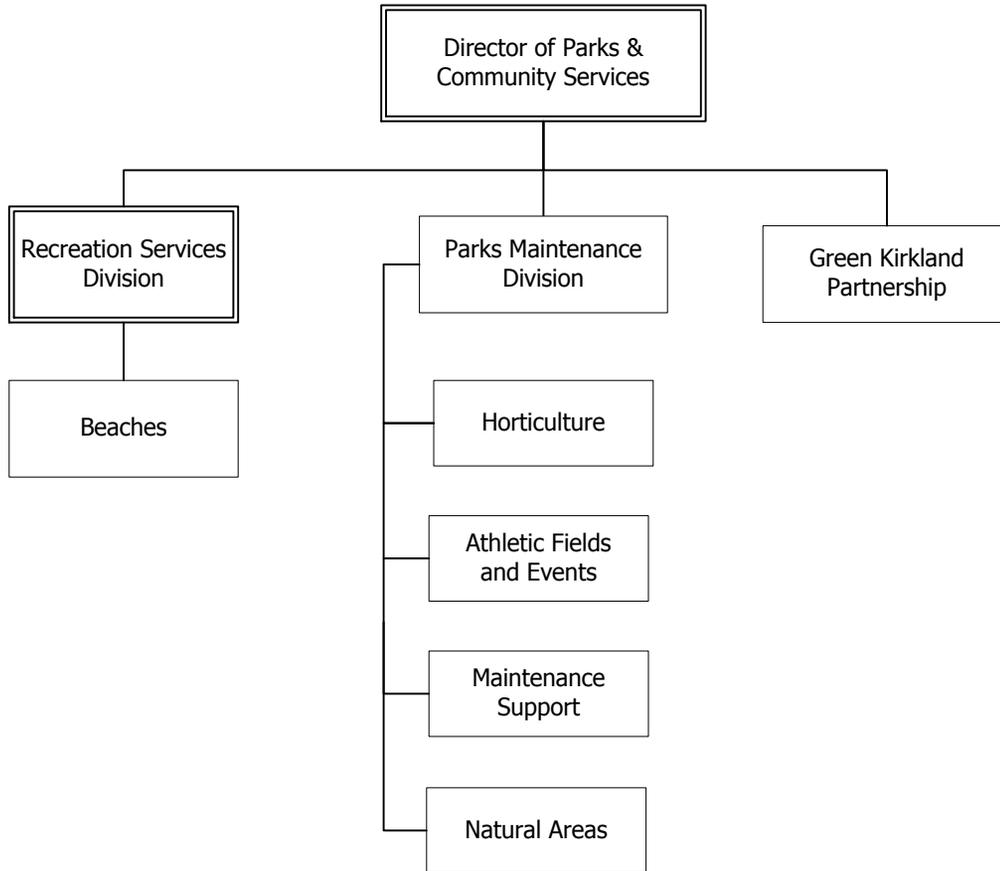
The Parks Levy Fund accounts for the maintenance and operation of park properties acquired and/or developed with the revenues from the 2012 Park Levy – Levy for City parks maintenance, restoration, and enhancement.



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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, acquire park land and open space and to maintain, renovate and enhance docks, park facilities, trails and playfields.

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.

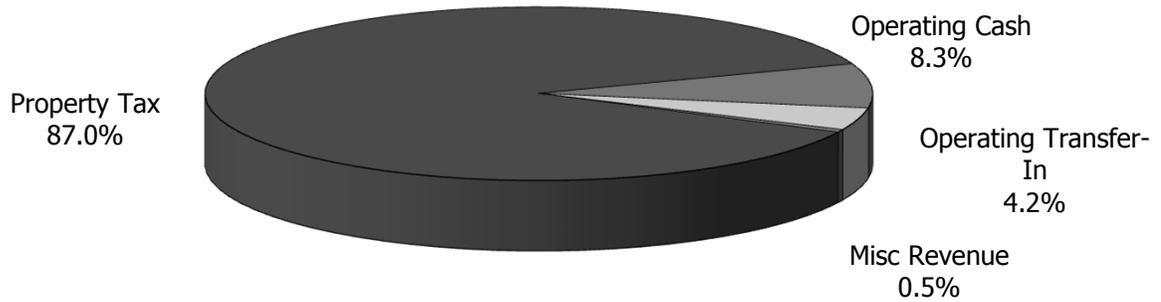
BUDGET HIGHLIGHTS AND RELATIONSHIP TO COUNCIL GOALS

Parks, Open Spaces and Recreational Services

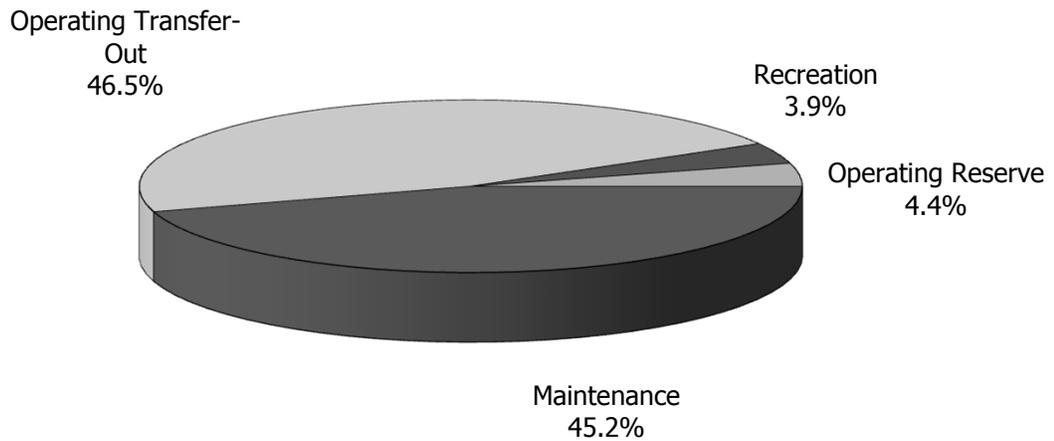
- Provide maintenance and operations of planned CIP improvements at Edith Moulton Park, \$125,875 (\$48,475 one-time, \$77,400 ongoing)
- Provide basic amenities and ongoing maintenance and operations to assume ownership of Hazen Hills Park, \$61,915 (\$24,617 one-time, \$37,298 ongoing)

2017-2018 BUDGET 2012 PARKS LEVY FUND

Sources of Funds



Uses of Funds



2017 - 2018 FINANCIAL OVERVIEW

2012 PARKS LEVY FUND

FINANCIAL SUMMARY BY OBJECT

	<u>2013-2014 Actual</u>	<u>2015-2016 Estimate</u>	<u>2015-2016 Budget</u>	<u>2017-2018 Budget</u>	<u>Percent Change</u>
Salaries and Wages	1,045,864	1,300,613	1,284,219	1,385,863	7.91%
Benefits	425,463	559,549	639,441	573,898	-10.25%
Supplies	146,305	175,857	135,700	153,650	13.23%
Other Services	436,841	572,315	597,013	646,289	8.25%
Government Services	2,350,050	2,630,000	2,630,000	2,700,000	2.66%
Capital Outlay	-	-	-	16,000	n/a
Reserves*	232,585	403,548	403,548	338,430	-16.14%
TOTAL	4,637,108	5,641,882	5,689,921	5,814,130	2.18%

FINANCIAL SUMMARY BY DIVISION

	<u>2013-2014 Actual</u>	<u>2015-2016 Estimate</u>	<u>2015-2016 Budget</u>	<u>2017-2018 Budget</u>	<u>Percent Change</u>
Parks Maintenance	4,482,503	5,450,229	5,481,192	5,585,979	1.91%
Community Services	154,605	191,653	208,729	228,151	9.30%
TOTAL	4,637,108	5,641,882	5,689,921	5,814,130	2.18%

POSITION SUMMARY BY DIVISION

	<u>2013-2014 Actual</u>	<u>Adjustments</u>	<u>2015-2016 Budget</u>	<u>Adjustments</u>	<u>2017-2018 Budget</u>
Parks Maintenance	4.25	-0.75	3.50	0.00	3.50
Community Services	3.00	0.50	3.50	0.00	3.50
TOTAL	7.25	-0.25	7.00	0.00	7.00

*2013-14 actual and 2015-16 estimates reserves are budgeted, but not spent

2017-2018 POSITION SUMMARY

2012 PARKS LEVY FUND

POSITION SUMMARY BY CLASSIFICATION

<u>Classification</u>	<u>2015-2016 Budget</u>	<u>Service Packages</u>	<u>2017-2018 Positions</u>	<u>Budgeted 2017 Salary Range</u>
Parks Maintenance Supervisor	1.00		1.00	5,620 - 7,251
Green Kirkland Partnership Sup.	1.00		1.00	5,620 - 7,251
Environ. Education & Outreach Spclst.	0.50		0.50	5,687 - 6,691
Green Kirkland Partnership Coordinator	1.00		1.00	5,289 - 6,222
Senior Groundsperson	1.00		1.00	4,563 - 5,894
Groundsperson	2.50		2.50	3,592 - 4,940
TOTAL	7.00	0.00	7.00	

**City of Kirkland
2017 - 2018 Budget
Revenues**

			2013 -2014	2015 - 2016	2015- 2016	2017 - 2018	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		4,588,205	4,824,661	4,848,669	5,062,500	4.41%
Total for Taxes:			4,588,205	4,824,661	4,848,669	5,062,500	4.41%
Charges for Goods and Services							
Interfund-Other Gen Govnmt	3491901		0	14,912	0	0	0.00%
Interfund Svcs-Environmnt Svcs	3497902		150,000	75,000	193,286	150,000	-22.39%
Total for Charges for Goods and Services:			150,000	89,912	193,286	150,000	-22.39%
Miscellaneous Revenues							
Investment Interest	3611101		2,886	8,681	0	17,011	0.00%
Park Facility Rentals	3624005		10,250	14,128	10,000	13,000	30.00%
ContribDonations Private	3679901		14,991	34,383	0	0	0.00%
Sale of Scrap Material	3691001		0	96	0	0	0.00%
Other Misc Revenue	3699001		172	0	0	0	0.00%
Total for Miscellaneous Revenues:			28,299	57,288	10,000	30,011	200.11%
Other Financing Sources							
Operating Transfer In	3971001		265,987	0	0	91,840	0.00%
Resources Forward	3999901		0	637,966	637,966	479,779	-24.79%
Total for Other Financing Sources:			265,987	637,966	637,966	571,619	-10.39%
Total for 2012 Parks Levy (1280000000):			5,032,491	5,609,827	5,689,921	5,814,130	2.18%
Total for Not Applicable:			5,032,491	5,609,827	5,689,921	5,814,130	2.18%
Total for General:			5,032,491	5,609,827	5,689,921	5,814,130	2.18%
Total for 2012 Parks Levy:			5,032,491	5,609,827	5,689,921	5,814,130	2.18%



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