

City of Kirkland
2019-2020 Budget
2020 Year-End Budget Adjustment Summary

| Adjustment Type | Dept. | Description | Adjustments | Appropriation Adjustment | Funding Source | | | | Funding Source/Notes |
|---------------------------|---------|---|-------------------|--------------------------|------------------------|-----------------------|----------|------------------|---|
| | | | | | Internal Transf./Chrg. | Reserves/Fund Balance | Debt | External Revenue | |
| General Fund (010) | | | | | | | | | |
| Council & Other | ND | Increase CARES Act Reserve | 1,490,686 | 1,490,686 | | | | 1,490,686 | Additional CARES Act Revenues |
| Use of Reserves | CMO | Small Business COVID-19 Support | 1,204,570 | - | | 1,204,570 | | | CARES Act Reserve |
| Use of Reserves | CMO | Arts COVID-19 Support | 318,741 | - | | 318,741 | | | CARES Act Reserve |
| Use of Reserves | CMO | Human Services COVID-19 Support | 957,733 | - | | 957,733 | | | CARES Act Reserve |
| Use of Reserves | Various | COVID-19 City Expenses | 159,328 | - | | 159,328 | | | CARES Act Reserve |
| Use of Reserves | Various | COVID-19 EOC Activation - Staffing Overtime Expenses | 166,332 | - | | 166,332 | | | CARES Act Reserve |
| Use of Reserves | ND | COVID-19 EOC Activation - Materials Expenses | 210,263 | - | | 210,263 | | | CARES Act Reserve |
| Housekeeping | PB | 3rd Party Plan Review Consultant to Manage Backlog Reviews | 87,800 | 87,800 | | | | 87,800 | Additional Plan Check Fee Revenue |
| Council & Other | CMO | R-5434 Fiscal Note | 380,000 | 246,839 | | 133,161 | | 246,839 | Council Reserves/Add'l 2019 Sales Tax Revenue |
| Housekeeping | PB | Fee-in-Lieu Payments to ARCH | 3,826,704 | 3,826,704 | | | | 3,826,704 | ARCH Fee-in-Lieu Revenue |
| Housekeeping | PCS | 2020 Kirkland Sustainable MFTE-funded Grants | 25,908 | 25,908 | | | | 25,908 | Kirkland Sustainable MFTE Revenue |
| Housekeeping | FD | Correct Allocation for King County EMS/BLS Grant | (62,148) | (62,148) | | | | (62,148) | King County EMS Grant (Correction) |
| Housekeeping | FD | Recognize Emergency Management Preparedness Grant (EMPG) | 48,782 | 48,782 | | | | 48,782 | FY2020 Federal EMPG |
| Housekeeping | FD | Recognize Emergency Management Preparedness Suppl. Grant (EMPG) | 16,709 | 16,709 | | | | 16,709 | FY2020 Federal Supplemental EMPG |
| Use of Reserves | FA | Temporary Accounting Support for Finance & Administration | 120,000 | - | | 120,000 | | | GF Working Capital |
| Use of Reserves | FD | Transfer from FD Overtime Reserve to Fire OT | 200,000 | - | | 200,000 | | | FD Overtime Reserve |
| Housekeeping | FD | Paramedic Overtime Backfill (21FD02) | 32,333 | 32,333 | | | | 32,333 | City of Redmond FD Reimbursement |
| Housekeeping | PB | After Hours Inspection (2019) | 5,322 | 5,322 | | | | 5,322 | Additional Electric Permits Revenue |
| Housekeeping | PB | Expedited Plan Review (2019) | 21,388 | 21,388 | | | | 21,388 | Additional Plan Check Fee Revenue |
| Housekeeping | CMO | Waste Management Funds for Special Events | 39,000 | 39,000 | 39,000 | | | | Solid Waste Fund Xfr |
| Housekeeping | PCS | Additional CDBG Funding for Homelessness | 10,488 | 10,488 | | | | 10,488 | Additional CDBG Revenue |
| Council & Other | PW | FN Parks Maintenance Center PKC147 Close-out to GF | 16,398 | 16,398 | 16,398 | | | | PKC1471 Project Close-out |
| Council & Other | CMO | Recognize FY2018 GEMT Reserve (2019) | 908,788 | 908,788 | | | | 908,788 | GEMT Revenue |
| Use of Reserves | CMO | Line-Item Transfer to Legal Services for Dental Office Settlement | 1,460,000 | - | | 1,460,000 | | | Reserved GEMT Revenue |
| Housekeeping | PD | Mental Health Professional (WASPC Grant) | 160,000 | 160,000 | | | | 160,000 | WASPC Grant |
| Housekeeping | PD | Mental Health Professional (KC MIDD Grant) | 16,803 | 16,803 | | | | 16,803 | KC MIDD Grant |
| Housekeeping | PD | Derelect Vessel (Lisa Jo) Retrieval Reimbursement | 46,220 | 46,220 | | | | 46,220 | King County Reimbursement |
| Housekeeping | PD | Washington Traffic Safety Commission - Targeted Traffic Overtime | 6,534 | 6,534 | | | | 6,534 | WTSC Reimbursement |
| Use of Reserves | FA | Use of Working Capital for Department Balancing | 210,000 | - | | 210,000 | | | General Fund Working Capital |
| Housekeeping | FA | Administrative Ordinance Correction | 2,816 | 2,816 | | | | | N/A |
| General Fund Total | | | 12,087,498 | 6,947,370 | 55,398 | 5,140,128 | - | 6,889,156 | |

| Adjustment Type | Dept. | Description | Adjustments | Appropriation Adjustment | Funding Source | | | | Funding Source/Notes |
|---|-------|---|------------------|--------------------------|------------------------|-----------------------|------|------------------|---|
| | | | | | Internal Transf./Chrg. | Reserves/Fund Balance | Debt | External Revenue | |
| OTHER FUNDS | | | | | | | | | |
| Lodging Tax Fund (112) | | | | | | | | | |
| Housekeeping | FA | Administrative Ordinance Correction | (22,671) | (22,671) | | | | | N/A |
| Lodging Tax Fund Total | | | (22,671) | (22,671) | - | - | - | - | |
| Street Operating Fund (117) | | | | | | | | | |
| Housekeeping | PW | MC Break-In Insurance Restock | 3,266 | 3,266 | | | | 3,266 | Insurance Refund |
| Housekeeping | FA | Administrative Ordinance Correction | (169,504) | (169,504) | | | | | N/A |
| Street Operating Fund Total | | | (166,238) | (166,238) | - | - | - | 3,266 | |
| Parks Levy Fund (128) | | | | | | | | | |
| Housekeeping | FA | Administrative Ordinance Correction | 76,691 | 76,691 | | | | | N/A |
| Parks Levy Fund | | | 76,691 | 76,691 | - | - | - | - | |
| Impact Fees Fund (156) | | | | | | | | | |
| Housekeeping | FA | Administrative Ordinance Correction | (400,000) | (400,000) | | | | | N/A |
| Impact Fees Fund Total | | | (400,000) | (400,000) | - | - | - | - | |
| Real Estate Excise Tax Fund (190) | | | | | | | | | |
| Council & Other | PW | FN AMP Alignment Transfer from 320 Fund | 1,525,986 | 1,525,986 | 1,525,986 | | | | Transfers from NMC7777017 & TRC7777017 |
| Real Estate Excise Tax Fund Total | | | 1,525,986 | 1,525,986 | 1,525,986 | - | - | - | |
| General Capital Projects Fund (310) | | | | | | | | | |
| Council & Other | CMO | City Hall Expansion - Transfer from GF reserve to capital project | 1,000,000 | 1,000,000 | | 1,000,000 | | | Dev Services Space Expansion Reserve in GF |
| Housekeeping | FD | PSC0630000 moving from 2025 to 2020 | 54,939 | - | | 54,939 | | | Fire Equipment Sinking Fund |
| Housekeeping | IT | Transfer from IT Operating Fund to Cover ITC1200 Shortfall | 110,891 | 110,891 | 110,891 | | | | 522 Operating Budget |
| Housekeeping | IT | Capital Project savings to cover ITC1200 Shortfall | 270,632 | - | 270,632 | | | | ITC2000000 |
| Housekeeping | IT | Capital Project savings to cover ITC1100 Shortfall | 161,522 | - | 161,522 | | | | ITC2000000 & ITC1300000 |
| Housekeeping | IT | IT Project redistribution correction to ITC0030200 | 59,846 | - | 59,846 | | | | ITC1200000 |
| Council & Other | IT | OCourt & Laserfiche - ITC0030200 | 22,708 | 22,708 | | 22,708 | | | CARES Act Reserve |
| General Capital Projects Fund Total | | | 1,680,538 | 1,133,599 | 602,891 | 1,077,647 | - | - | |
| Transportation Capital Projects Fund (320) | | | | | | | | | |
| Council & Other | PW | FN 6th Street Projects Close-out | 347,892 | 347,892 | 347,892 | | | | 9.1.2020 Fiscal note for close out of 6th St projects |
| Housekeeping | PW | 6th St Projects - Recognize Frontier Reimbursement Revenue | 30,224 | 30,224 | | | | 30,224 | Unrecognized Frontier rev in TRC115 + TRC065 |
| Housekeeping | PW | 100th Ave NE - NUD Reimbursement Revenue Supplement #3 | 130,666 | 130,666 | | | | 130,666 | STC0831100 - Per NUD ILA & HDR Supplement #3 |
| Housekeeping | PW | 100th Ave NE - NUD Reimbursement Revenue Supplement #5 | 20,164 | 20,164 | | | | 20,164 | STC0831100 - Per NUD ILA & HDR Supplement #5 |
| Housekeeping | PW | NE 116th St Crosswalk Upgrade - Recognize FIL Payment | 78,548 | 78,548 | | | | 78,548 | Fee-in-Lieu Revenue |
| Council & Other | PW | FN Totem Lake Connector - NMC0861000 Additional Funding | 1,277,117 | 1,277,117 | 1,277,117 | | | | REET 2 from AMP Project Close-outs |
| Council & Other | PW | FN Totem Lake Connector - NMC0861000 Additional Funding | 1,508,700 | - | 1,508,700 | | | | Repurposed Impact Fee funding from TRC139 per 21-26 CIP; Fiscal note cited incorrect number (\$1,258,700) |
| Council & Other | PW | FN AMP Correction Transfer from 423 Fund | 1,000,000 | 1,000,000 | 1,000,000 | | | | Transfer from SDC121 |
| Housekeeping | PW | Transfer of Transp. Fee-in-Lieu from GF (Receipted in 2019) | 95,000 | 95,000 | | | | 95,000 | Transfer from GF |
| Housekeeping | PW | Kirkland Intelligent Transportation System - Budget Decrease | (678,000) | (678,000) | | | | (678,000) | External Funding Not Received |
| Transportation Capital Projects Fund | | | 3,810,311 | 2,301,611 | 4,133,709 | - | - | (323,398) | |
| Water/Sewer Utility Operating Fund (411) | | | | | | | | | |
| Housekeeping | PW | MC Break-In Insurance Restock | 5,566 | 5,566 | | | | 5,566 | Insurance Refund |
| Water/Sewer Utility Operating Fund Total | | | 5,566 | 5,566 | - | - | - | 5,566 | |

| Adjustment Type | Dept. | Description | Adjustments | Appropriation Adjustment | Funding Source | | | | Funding Source/Notes |
|---|-------|---|-------------------|--------------------------|------------------------|-----------------------|----------|------------------|--------------------------------------|
| | | | | | Internal Transf./Chrg. | Reserves/Fund Balance | Debt | External Revenue | |
| Surface Water Operating Fund (421) | | | | | | | | | |
| Use of Reserves | PW | Recognize SW Fine Prof. Svcs Expense | 46,000 | - | | 46,000 | | | SW Fines |
| Housekeeping | PW | Recognize Cedar Creek Retrofit Study Grant Award | 369,000 | 369,000 | | | | 369,000 | DOE Grant Award |
| Housekeeping | PW | MC Break-In Insurance Restock | 31,808 | 31,808 | | | | 31,808 | Insurance Refund |
| Surface Water Operating Fund Total | | | 446,808 | 400,808 | - | 46,000 | - | 400,808 | |
| Surface Water Capital Fund (423) | | | | | | | | | |
| Housekeeping | PW | NE 142nd Street Drainage Improvements - SDC0890000 | 14,000 | 14,000 | | | | 14,000 | Additional King County Grant Award |
| Surface Water Capital Fund Total | | | 14,000 | 14,000 | - | - | - | 14,000 | |
| Solid Waste Fund (431) | | | | | | | | | |
| Housekeeping | PW | Recognize 2019-20 EnviroStars Pass-thru Expenses | 570,493 | 570,493 | | | | 570,493 | Member Agencies Dues |
| Solid Waste Fund Total (431) | | | 570,493 | 570,493 | - | - | - | 570,493 | |
| Health Benefits (511) | | | | | | | | | |
| Housekeeping | FA | Administrative Ordinance Correction | (30,527) | (30,527) | | | | | N/A |
| Health Benefits Total | | | (30,527) | (30,527) | - | - | - | - | |
| Equipment Rental Fund (521) | | | | | | | | | |
| Council & Other | PW | Transfer to Cover Full Purchase of Dewatering Pump | 26,292 | 26,292 | | | | 26,292 | Transfer from 421 Operating Supplies |
| Housekeeping | FA | Administrative Ordinance Correction | (89,236) | (89,236) | | | | | N/A |
| Equipment Rental Fund Total | | | (62,944) | (62,944) | - | - | - | 26,292 | |
| Information Technology Fund (522) | | | | | | | | | |
| Housekeeping | PD | Police Evidence System Replacement - Transfer from Capital to Operating | 161,954 | 161,954 | 161,954 | | | | ITC10030000 |
| Council & Other | IT | COVID-19 City Expenses | 58,300 | 58,300 | 58,300 | | | | CARES Act Reserve |
| Council & Other | IT | COVID-19 EOC Activation - Staffing Overtime Expenses | 21,993 | 21,993 | 21,993 | | | | CARES Act Reserve |
| Housekeeping | FA | Administrative Ordinance Correction | (99,000) | (99,000) | | | | | N/A |
| Information Technology Fund Total | | | 143,247 | 143,247 | 242,247 | - | - | - | |
| Facilities Fund (527) | | | | | | | | | |
| Housekeeping | CM | Recognize Dental Office Rental Revenue (2019) | 160,000 | 160,000 | | | | 160,000 | Dental Office Rental Revenue |
| Housekeeping | FA | Administrative Ordinance Correction | (309,239) | (309,239) | | | | | N/A |
| Facilities Fund Total | | | (149,239) | (149,239) | - | - | - | 160,000 | |
| TOTAL OTHER FUNDS | | | 7,464,692 | 5,340,382 | 6,504,833 | 1,123,647 | - | 857,027 | |
| TOTAL ALL FUNDS | | | 19,552,190 | 12,287,752 | 6,560,231 | 6,263,775 | - | 7,746,183 | |

ORDINANCE O-4747

AN ORDINANCE OF THE CITY OF KIRKLAND AMENDING THE BIENNIAL BUDGET FOR 2019-2020.

1 WHEREAS, the City Council finds that the proposed
 2 adjustments to the Biennial Budget for 2019-2020 reflect
 3 revenues and expenditures that are intended to ensure the
 4 provision of vital municipal services at acceptable levels.

5
 6 NOW, THEREFORE, the City Council of the City of Kirkland
 7 do ordain as follows:

8
 9 Section 1. The Year-End 2020 adjustments to the Biennial
 10 Budget of the City of Kirkland for 2019-2020 are hereby adopted.

11
 12 Section 2. In summary form, modifications to the totals of
 13 estimated revenues and appropriations for each separate fund
 14 and the aggregate totals for all such funds combined are as
 15 follows:

| Funds | Current Budget | Adjustments | Revised Budget |
|------------------------------------|--------------------|-------------------|--------------------|
| General | 267,813,898 | 6,947,370 | 274,761,268 |
| Lodging Tax | 1,045,558 | (22,671) | 1,022,887 |
| Street Operating | 23,468,557 | (166,238) | 23,302,319 |
| Cemetery Operating | 1,153,586 | - | 1,153,586 |
| Parks Maintenance | 3,719,806 | - | 3,719,806 |
| Park Levy | 7,717,789 | 76,691 | 7,794,480 |
| Contingency | 6,292,477 | - | 6,292,477 |
| Impact Fees | 16,284,539 | (400,000) | 15,884,539 |
| Excise Tax Capital Improvement | 37,394,862 | 1,525,986 | 38,920,848 |
| Limited General Obligation Bonds | 9,515,637 | - | 9,515,637 |
| Unlimited General Obligation Bonds | 1,431,110 | - | 1,431,110 |
| General Capital Projects | 82,814,838 | 1,133,599 | 83,948,437 |
| Transportation Capital Projects | 127,505,100 | 2,301,611 | 129,806,711 |
| Water/Sewer Operating | 74,836,420 | 5,566 | 74,841,986 |
| Water/Sewer Debt Service | 923,742 | - | 923,742 |
| Utility Capital Projects | 37,958,396 | - | 37,958,396 |
| Surface Water Management | 29,914,147 | 400,808 | 30,314,955 |
| Surface Water Capital Projects | 24,992,291 | 14,000 | 25,006,291 |
| Solid Waste | 39,108,580 | 570,493 | 39,679,073 |
| Health Benefits | 20,147,917 | (30,527) | 20,117,390 |
| Equipment Rental | 27,679,222 | (62,944) | 27,616,278 |
| Information Technology | 16,880,604 | 143,247 | 17,023,851 |
| Facilities Maintenance | 16,106,234 | (149,239) | 15,956,995 |
| Firefighter's Pension | 1,489,351 | - | 1,489,351 |
| Total All Funds | 876,194,661 | 12,287,752 | 888,482,413 |

16 Section 3. If any provision of this ordinance or its
 17 application to any person or circumstance is held invalid, the

18 remainder of the ordinance or the application of the provision to
19 other persons or circumstances is not affected.

20
21 Section 4. This ordinance shall be in force and effect five
22 days from and after its passage by the Kirkland City Council and
23 publication pursuant to Section 1.08.017, Kirkland Municipal Code
24 in the summary form attached to the original of this ordinance and
25 by this reference approved by the City Council.

26
27 Passed by majority vote of the Kirkland City Council in open
28 meeting this __ day of ____, 2020.

29
30 Signed in authentication thereof this __ day of ____,
31 2020.

Penny Sweet, Mayor

Attest:

Kathi Anderson, City Clerk

Approved as to Form:

Kevin Raymond, City Attorney

PUBLICATION SUMMARY
OF ORDINANCE NO. 4747

AN ORDINANCE OF THE CITY OF KIRKLAND AMENDING THE BIENNIAL BUDGET FOR 2019-2020.

SECTION 1. Adjust the 2019-2020 Biennial Budget of the City of Kirkland.

SECTION 2. Sets forth, in summary form, the totals of estimated revenues and appropriations for each separate fund and the aggregate totals for all such funds combined.

SECTION 3. Provides a severability clause for the ordinance.

SECTION 4. Authorizes publication of the ordinance by summary, which summary is approved by the City Council pursuant to Section 1.08.017 Kirkland Municipal Code and establishes the effective date as five days after publication of summary.

The full text of this Ordinance will be mailed without charge to any person upon request made to the City Clerk for the City of Kirkland. The Ordinance was passed by the Kirkland City Council at its meeting on the ____ day of _____, 2020.

I certify that the foregoing is a summary of Ordinance 4747 approved by the Kirkland City Council for summary publication.

Kathi Anderson, City Clerk