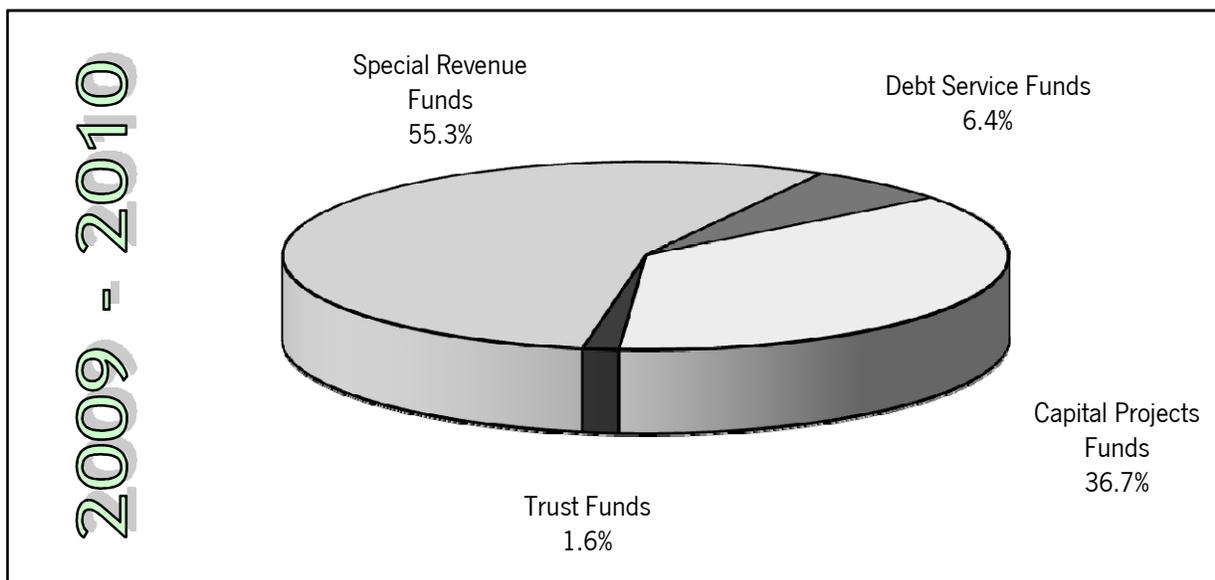
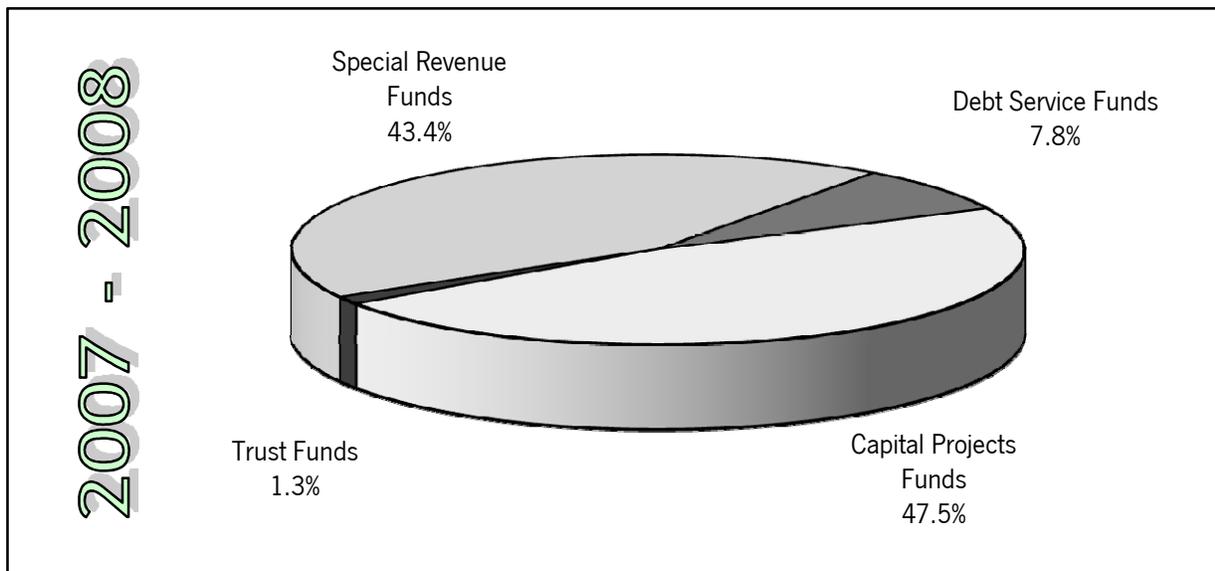


**CITY OF KIRKLAND  
 GENERAL GOVERNMENT NON-OPERATING  
 2009-2010 BUDGET SUMMARY: BY FUND TYPE/FUND**



There are four types of funds in the general government non-operating budget:

**Special Revenue** funds account for resources dedicated by policy or law to special purposes and for the City's reserves.

**Debt Service** funds account for principal and interest payments on the City's general obligation and local improvement district debt.

**Capital Projects** funds account for projects approved in the six-year CIP and for reserves specifically dedicated for capital purposes.

**Firefighter's Pension** fund is a trust fund to be used for retired firefighter benefits.

**CITY OF KIRKLAND  
GENERAL GOVERNMENT NON-OPERATING  
2009-2010 BUDGET SUMMARY: BY FUND TYPE/FUND**

<b>Fund</b>	<b>2007-2008 Budget</b>	<b>2009-2010 Budget</b>	<b>Percent Change</b>
<b><i>Special Revenue Funds</i></b>			
152 Contingency	2,940,790	2,324,515	-20.96%
154 Cemetery Improvement	549,500	598,528	8.92%
156 Impact Fees	3,709,937	7,165,555	93.14%
157 Park & Municipal Reserve	12,804,743	10,050,552	-21.51%
158 Off-Street Parking Reserve	69,564	217,610	212.82%
159 Tour Dock	99,235	122,675	23.62%
170 Street Improvement	3,222,265	2,613,576	-18.89%
188 Grant Control Fund	285,835	216,458	-24.27%
190 Excise Tax Capital Improvement	22,091,056	24,039,092	8.82%
<b>Total Special Revenue Funds</b>	<b>45,772,925</b>	<b>47,348,561</b>	<b>3.44%</b>
<b><i>Debt Service Funds</i></b>			
210 LTGO Debt Service	4,966,356	2,735,723	-44.91%
220 UTGO Debt Service	3,243,334	2,703,581	-16.64%
230 LID Control	9,647	0	0.00%
<b>Total Debt Service Funds</b>	<b>8,219,337</b>	<b>5,439,304</b>	<b>-33.82%</b>
<b><i>Capital Projects Funds</i></b>			
310 General Capital Projects	33,908,550	26,142,349	-22.90%
320 Grant Capital Projects	16,279,729	5,307,113	-67.40%
<b>Total Capital Projects Funds</b>	<b>50,188,279</b>	<b>31,449,462</b>	<b>-37.34%</b>
<b><i>Trust Funds</i></b>			
620 Firefighter's Pension	1,382,725	1,635,961	18.31%
<b>Total Trust Funds</b>	<b>1,382,725</b>	<b>1,635,961</b>	<b>18.31%</b>
<b>Total General Gov't Non-Op Funds</b>	<b>105,563,266</b>	<b>85,873,288</b>	<b>-18.65%</b>

**CITY OF KIRKLAND**  
**CHANGE IN FUND BALANCE (Beginning 2007 to Ending 2010)**  
**SUMMARY OF GENERAL GOVERNMENT NON-OPERATING FUNDS**

	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Trust</b>	<b>Total</b>
<b>2007 Actual Beginning Fund Balance</b>	<b>34,704,780</b>	<b>564,606</b>	<b>18,970,132</b>	<b>1,175,375</b>	<b>55,414,893</b>
<i>Reserved</i>	<i>30,383,945</i>	<i>560,479</i>	<i>5,383,940</i>	<i>1,175,375</i>	<i>37,503,739</i>
<i>Unreserved Working Capital</i>	<i>4,320,835</i>	<i>4,127</i>	<i>13,586,192</i>	<i>0</i>	<i>17,911,154</i>
Plus: 2007-08 Estimated Revenues	17,915,831	7,653,755	20,819,195	258,734	<b>46,647,515</b>
Less: 2007-08 Estimated Expenditures	20,536,968	7,721,178	16,173,932	18,228	<b>44,450,306</b>
<b>2007-08 Estimated Ending Fund Balance</b>	<b>32,083,643</b>	<b>497,183</b>	<b>23,615,395</b>	<b>1,415,881</b>	<b>57,612,102</b>
Less: Funding for Carryovers to 2009	0	0	17,942,353	0	<b>17,942,353</b>
<b>2009 Budgeted Beginning Fund Balance</b>	<b>32,083,643</b>	<b>497,183</b>	<b>5,673,042</b>	<b>1,415,881</b>	<b>39,669,749</b>
Plus: 2009-10 Budgeted Revenues	15,264,918	4,942,121	25,776,420	220,080	<b>46,203,539</b>
Less: 2009-10 Budgeted Expenditures	13,795,212	4,942,121	26,618,350	43,975	<b>45,399,658</b>
<b>2010 Budgeted Ending Fund Balance</b>	<b>33,553,349</b>	<b>497,183</b>	<b>4,831,112</b>	<b>1,591,986</b>	<b>40,473,630</b>
<i>Reserved</i>	<i>29,169,891</i>	<i>497,183</i>	<i>3,750,749</i>	<i>1,591,986</i>	<i>35,009,809</i>
<i>Unreserved Working Capital</i>	<i>4,383,458</i>	<i>0</i>	<i>1,080,363</i>	<i>0</i>	<i>5,463,821</i>
<b>Change in Fund Balance: Beginning 2007 to Ending 2010</b>	<b>(1,151,431)</b>	<b>(67,423)</b>	<b>(14,139,020)</b>	<b>416,611</b>	<b>(14,941,263)</b>

**Notes:**

Greater detail regarding the change in fund balances can be found in the specific non-operating fund sections.

