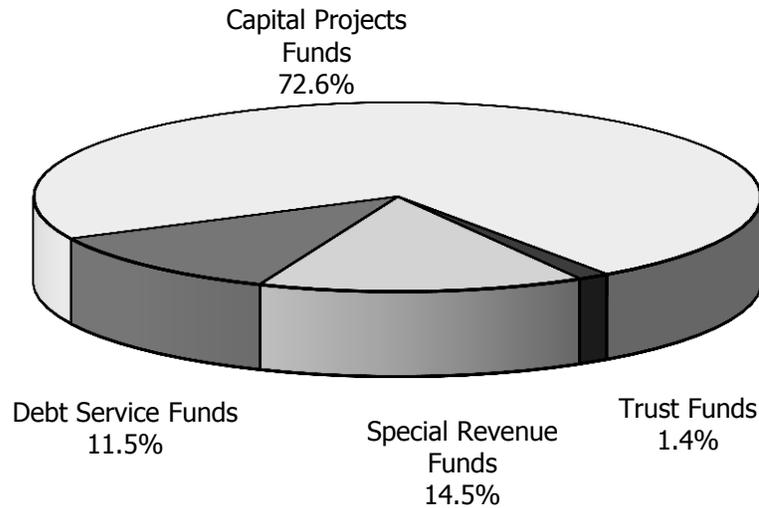
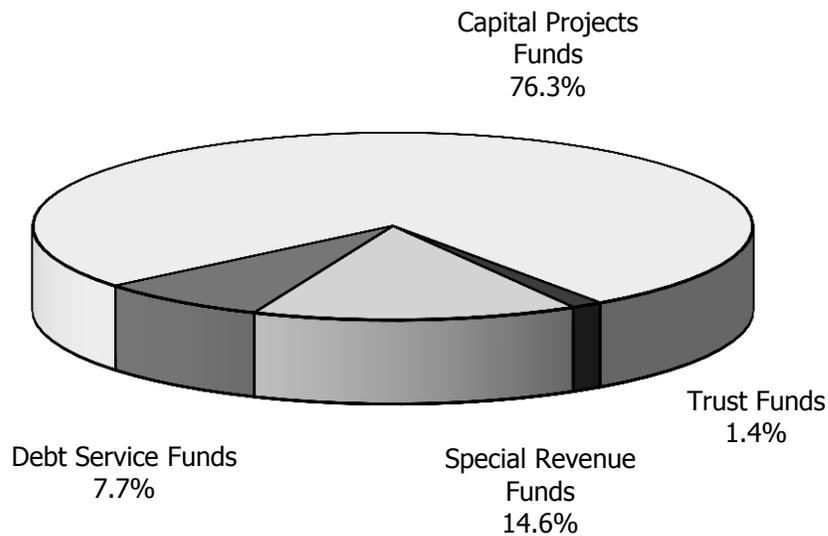


**CITY OF KIRKLAND
 GENERAL GOVERNMENT NON-OPERATING
 2013-2014 BUDGET SUMMARY: BY FUND TYPE/FUND**

2011 - 2012



2013 - 2014



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 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
2013-2014 BUDGET SUMMARY: BY FUND TYPE/FUND**

Fund	2011-12 Budget	2013-14 Budget	Percent Change
<i>Special Revenue Funds</i>			
152 Contingency	2,246,510	2,296,510	2.23%
156 Impact Fees	1,971,968	3,111,739	57.80%
190 Excise Tax Capital Improvement	12,866,748	12,597,175	-2.10%
Total Special Revenue Funds	17,085,226	18,005,424	5.39%
<i>Debt Service Funds</i>			
210 LTGO Debt Service	11,370,553	7,719,330	-32.11%
220 UTGO Debt Service	2,144,487	1,770,853	-17.42%
Total Debt Service Funds	13,515,040	9,490,183	-29.78%
<i>Capital Projects Funds</i>			
310 General Capital Projects	52,653,591	54,759,348	4.00%
320 Grant Capital Projects	32,914,691	39,416,383	19.75%
Total Capital Projects Funds	85,568,282	94,175,731	10.06%
<i>Trust Funds</i>			
620 Firefighter's Pension	1,767,099	1,921,858	8.76%
Total Trust Funds	1,767,099	1,921,858	8.76%
Total General Gov't Non-Op Funds	117,935,647	123,593,196	4.80%

**CITY OF KIRKLAND
CHANGE IN FUND BALANCE (Beginning 2011 to Ending 2014)
SUMMARY OF GENERAL GOVERNMENT NON-OPERATING FUNDS**

	Special Revenue	Debt Service	Capital Projects	Trust	Total
2011 Actual Beginning Fund Balance	11,228,473	328,539	45,396,123	1,595,017	58,548,152
<i>Reserved</i>	<i>8,929,254</i>	<i>306,539</i>	<i>4,115,494</i>	<i>1,595,017</i>	<i>14,946,304</i>
<i>Unreserved Working Capital</i>	<i>2,299,219</i>	<i>22,000</i>	<i>4,753,569</i>	-	<i>7,074,788</i>
Plus: 2011-12 Estimated Revenues	10,662,246	13,205,523	28,382,965	183,899	52,434,633
Less: 2011-12 Estimated Expenditures	12,226,437	13,220,368	28,777,994	33,367	54,258,166
2011-12 Estimated Ending Fund Balance	9,664,282	313,694	45,001,094	1,745,549	56,724,619
Less: Funding for Carryovers to 2013	-	-	66,400	-	66,400
2013 Budgeted Beginning Fund Balance	9,664,282	313,694	44,934,694	1,745,549	56,658,219
Plus: 2013-14 Budgeted Revenues	8,341,142	9,176,489	49,241,037	176,309	66,934,977
Less: 2013-14 Budgeted Expenditures	7,308,799	9,176,489	90,551,629	437,649	107,474,566
2014 Budgeted Ending Fund Balance	10,696,625	313,694	3,624,102	1,484,209	16,118,630
<i>Reserved</i>	<i>10,696,625</i>	-	<i>3,408,637</i>	<i>1,484,209</i>	<i>15,589,471</i>
<i>Unreserved Working Capital</i>	-	<i>313,694</i>	<i>215,465</i>	-	<i>529,159</i>
Change in Fund Balance: Beginning 2011 to Ending 2014	(531,848)	(14,845)	(41,772,021)	(110,808)	(42,429,522)

Notes:

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



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