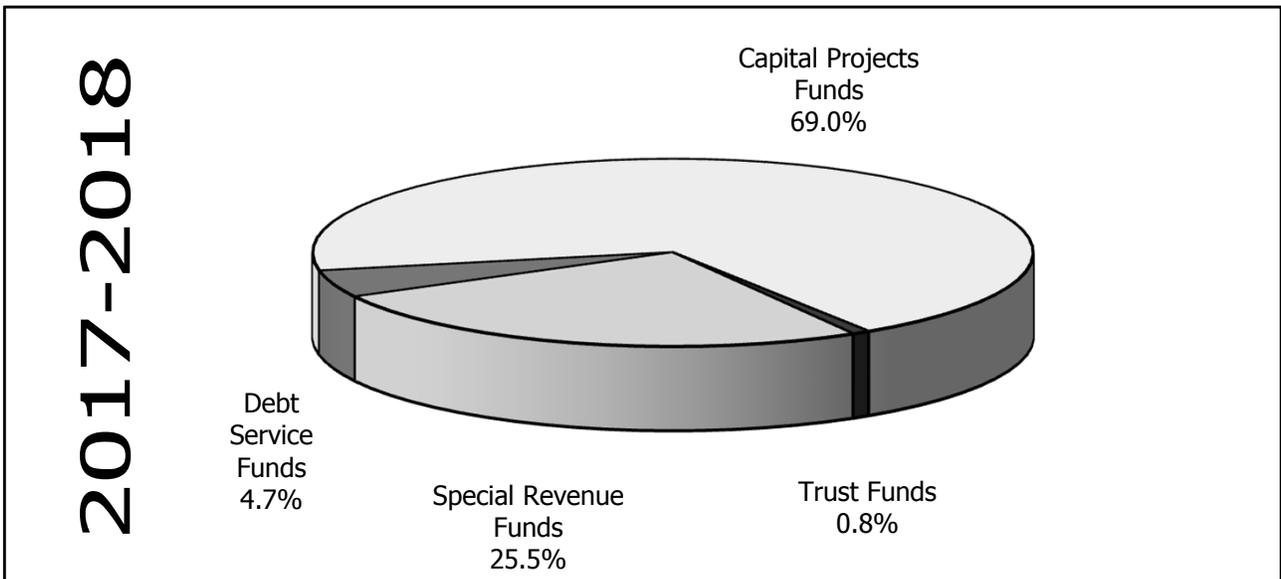
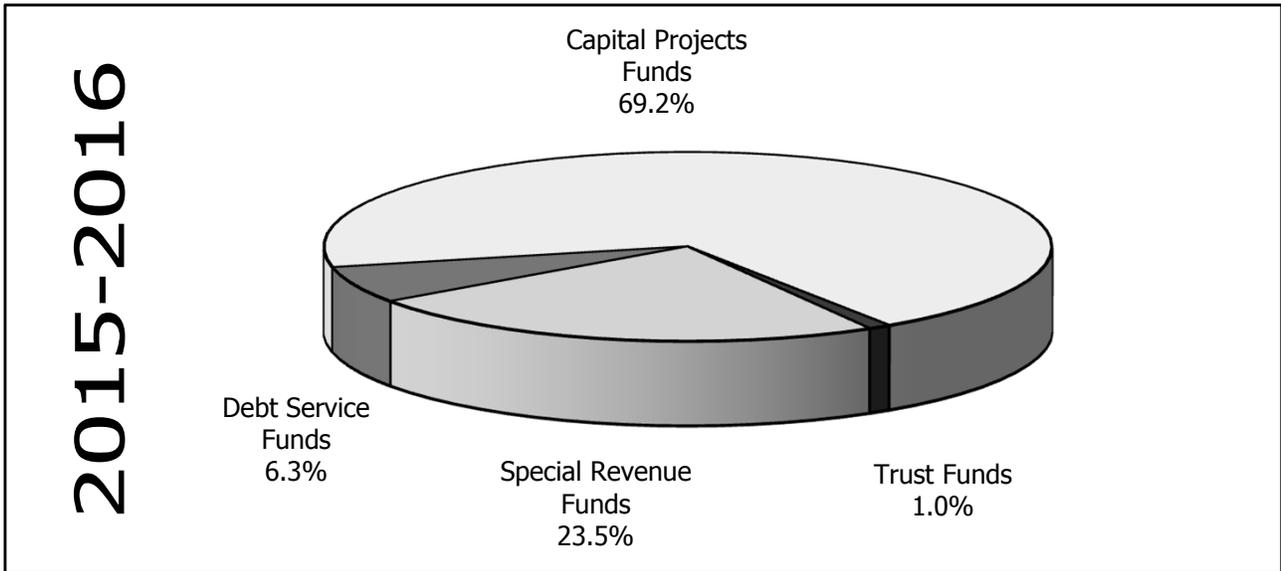


**CITY OF KIRKLAND  
 GENERAL GOVERNMENT NON-OPERATING  
 2017-2018 BUDGET SUMMARY: BY FUND TYPE/FUND**



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 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  
2017-2018 BUDGET SUMMARY: BY FUND TYPE/FUND**

Fund	2015-16 Budget	2017-18 Budget	Percent Change
<b><i>Special Revenue Funds</i></b>			
152 Contingency	4,036,425	5,675,121	40.60%
156 Impact Fees	10,221,084	11,653,381	14.01%
190 Excise Tax Capital Improvement	22,192,787	30,149,192	35.85%
<b>Total Special Revenue Funds</b>	<b>36,450,296</b>	<b>47,477,694</b>	<b>30.25%</b>
<b><i>Debt Service Funds</i></b>			
210 LTGO Debt Service	8,297,431	7,176,915	-13.50%
220 UTGO Debt Service	1,449,743	1,506,576	3.92%
<b>Total Debt Service Funds</b>	<b>9,747,174</b>	<b>8,683,491</b>	<b>-10.91%</b>
<b><i>Capital Projects Funds</i></b>			
310 General Capital Projects	50,481,920	58,849,379	16.58%
320 Grant Capital Projects	56,963,504	69,765,413	22.47%
<b>Total Capital Projects Funds</b>	<b>107,445,424</b>	<b>128,614,792</b>	<b>19.70%</b>
<b><i>Trust Funds</i></b>			
620 Firefighter's Pension	1,715,335	1,427,971	-16.75%
<b>Total Trust Funds</b>	<b>1,715,335</b>	<b>1,427,971</b>	<b>-16.75%</b>
<b>Total General Gov't Non-Op Funds</b>	<b>155,358,229</b>	<b>186,203,948</b>	<b>19.85%</b>

**CITY OF KIRKLAND  
CHANGE IN FUND BALANCE (Beginning 2015 to Ending 2018)  
SUMMARY OF GENERAL GOVERNMENT NON-OPERATING FUNDS**

	Special Revenue	Debt Service	Capital Projects	Trust	Total
<b>2015 Actual Beginning Fund Balance</b>	<b>19,739,077</b>	<b>329,136</b>	<b>26,862,522</b>	<b>1,492,450</b>	<b>48,423,185</b>
<i>Reserved</i>	<i>19,739,077</i>	<i>329,136</i>	<i>5,208,315</i>	<i>1,492,450</i>	<i>26,768,978</i>
<i>Unreserved Working Capital</i>	<i>-</i>	<i>-</i>	<i>21,654,207</i>	<i>-</i>	<i>21,654,207</i>
Plus: 2015-16 Estimated Revenues	<b>25,228,174</b>	<b>9,467,249</b>	67,747,162	<b>209,557</b>	<b>102,652,142</b>
Less: 2015-16 Estimated Expenditures	<b>17,768,808</b>	<b>9,407,856</b>	53,035,109	<b>491,819</b>	<b>80,703,592</b>
<b>2016 Estimated Ending/2017 Budgeted Beginning Fund Balance</b>	<b>27,198,443</b>	<b>388,529</b>	<b>41,574,575</b>	<b>1,210,188</b>	<b>70,371,735</b>
Plus: 2017-18 Budgeted Revenues	<b>20,279,251</b>	<b>8,294,962</b>	87,040,217	<b>217,783</b>	<b>115,832,213</b>
Less: 2017-18 Budgeted Expenditures	<b>26,631,350</b>	<b>8,275,254</b>	118,251,000	<b>451,016</b>	<b>153,608,620</b>
<b>2018 Budgeted Ending Fund Balance</b>	<b>20,846,344</b>	<b>408,237</b>	<b>10,363,792</b>	<b>976,955</b>	<b>32,595,328</b>
<i>Reserved</i>	<i>20,846,344</i>	<i>408,237</i>	<i>10,363,792</i>	<i>976,955</i>	<i>32,595,328</i>
<i>Unreserved Working Capital</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Change in Fund Balance: Beginning 2015 to Ending 2018</b>	<b>1,107,267</b>	<b>79,101</b>	<b>(16,498,730)</b>	<b>(515,495)</b>	<b>(15,827,857)</b>

**Notes:**

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



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