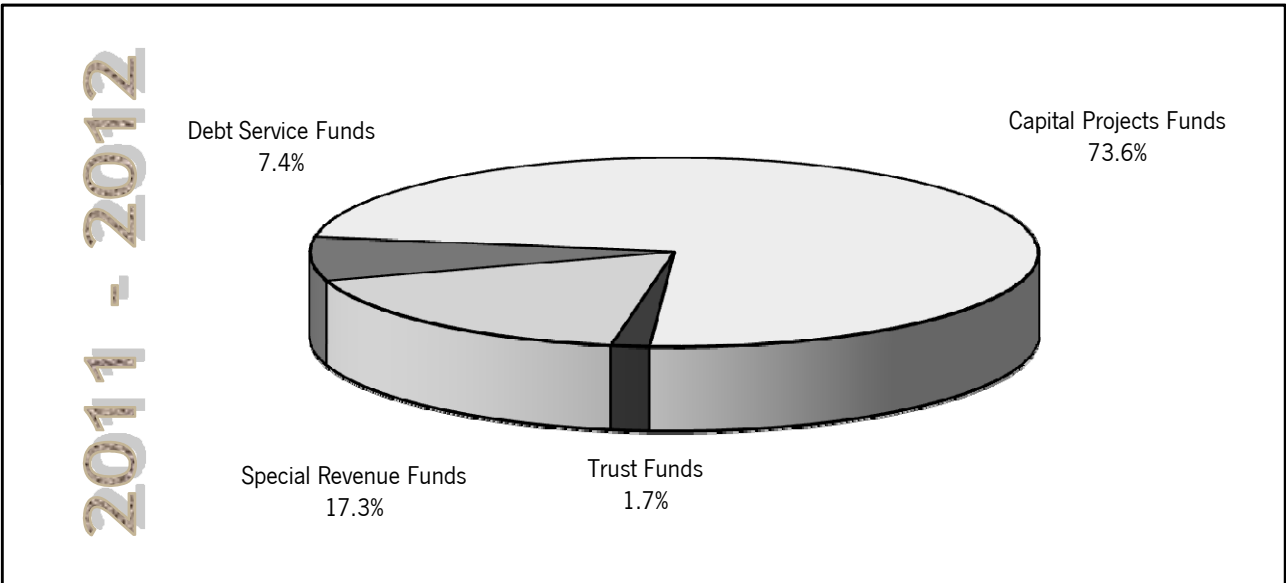
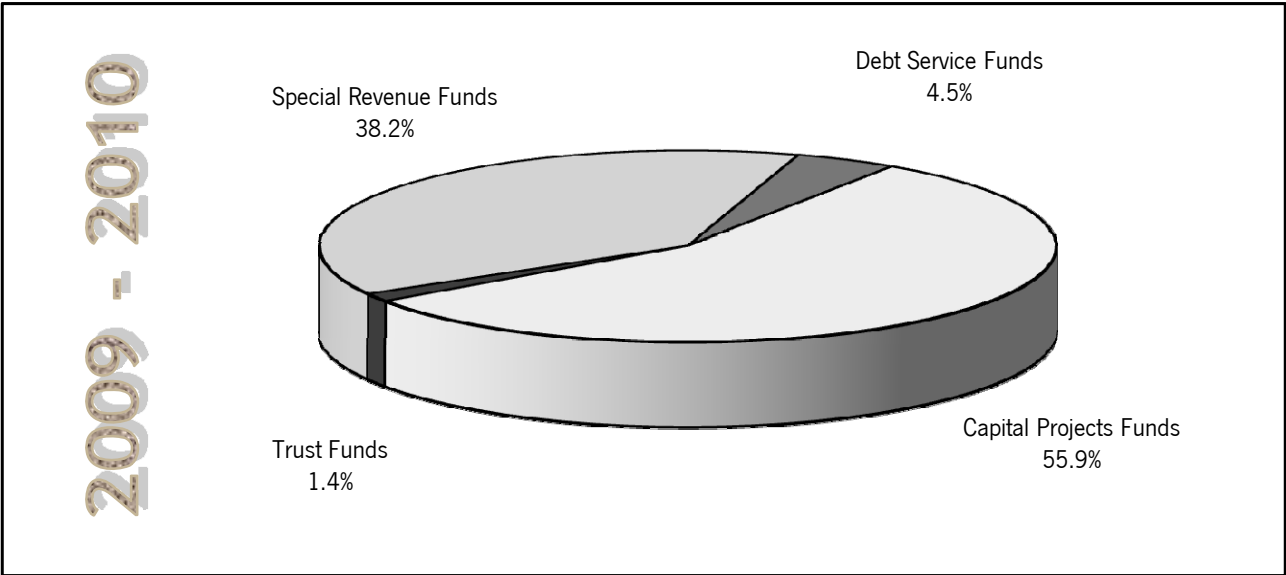


**CITY OF KIRKLAND
 GENERAL GOVERNMENT NON-OPERATING
 2011-2012 BUDGET SUMMARY: BY FUND TYPE/FUND**



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
2011-2012 BUDGET SUMMARY: BY FUND TYPE/FUND**

Fund	2009-10 Budget	2011-12 Budget	Percent Change
<i>Special Revenue Funds</i>			
152 Contingency	2,598,660	2,246,510	-13.55%
154 Cemetery Improvement ³	586,574	-	0.00%
156 Impact Fees	4,151,098	1,701,073	-59.02%
157 Park & Municipal Reserve ¹	11,528,172	-	0.00%
158 Off-Street Parking Reserve ²	217,610	-	0.00%
159 Tour Dock ¹	126,275	-	0.00%
170 Street Improvement ²	2,833,503	-	0.00%
188 Grant Control Fund ¹	222,924	-	0.00%
190 Excise Tax Capital Improvement	22,396,187	12,917,441	-42.32%
Total Special Revenue Funds	44,661,003	16,865,024	-62.24%
<i>Debt Service Funds</i>			
210 LTGO Debt Service	2,585,729	5,064,399	95.86%
220 UTGO Debt Service	2,687,388	2,138,406	-20.43%
Total Debt Service Funds	5,273,117	7,202,805	36.59%
<i>Capital Projects Funds</i>			
310 General Capital Projects	47,109,696	42,721,620	-9.31%
320 Grant Capital Projects	18,330,402	28,943,971	57.90%
Total Capital Projects Funds	65,440,098	71,665,591	9.51%
<i>Trust Funds</i>			
620 Firefighter's Pension	1,634,077	1,765,855	8.06%
Total Trust Funds	1,634,077	1,765,855	8.06%
Total General Gov't Non-Op Funds	117,008,295	97,499,275	-16.67%

¹ Fund activity moved to General Fund in 2011-12 as part of fund restructuring

² Fund activity moved to Street Operating Fund in 2011-12 as part of fund restructuring

³ Fund activity moved to Cemetery Operating Fund in 2011-12 as part of fund restructuring

CITY OF KIRKLAND
CHANGE IN FUND BALANCE (Beginning 2009 to Ending 2012)
SUMMARY OF GENERAL GOVERNMENT NON-OPERATING FUNDS

	Special Revenue	Debt Service	Capital Projects	Trust	Total
2009 Actual Beginning Fund Balance	30,317,497	497,183	23,880,626	1,415,881	56,111,187
<i>Reserved</i>	<i>25,902,232</i>	<i>497,183</i>	<i>4,342,241</i>	<i>1,415,881</i>	<i>32,157,537</i>
<i>Unreserved Working Capital</i>	<i>4,415,265</i>	<i>-</i>	<i>6,940,292</i>	<i>-</i>	<i>11,355,557</i>
Plus: 2009-10 Estimated Revenues	10,871,528	4,933,592	29,479,807	212,718	45,497,645
Less: 2009-10 Estimated Expenditures	19,395,762	5,108,309	36,818,816	34,826	61,357,713
Less: Fund Structure Changes	10,744,807	-	-	-	10,744,807
2009-10 Estimated Ending Fund Balance	11,048,456	322,466	16,541,617	1,593,773	29,506,312
Less: Funding for Carryovers to 2011	-	-	-	-	-
2011 Budgeted Beginning Fund Balance	11,048,456	322,466	16,541,617	1,593,773	29,506,312
Plus: 2011-12 Budgeted Revenues	5,816,568	6,880,339	55,123,974	172,082	67,992,963
Less: 2011-12 Budgeted Expenditures	7,690,123	6,880,340	62,317,834	32,884	76,921,181
2012 Budgeted Ending Fund Balance	9,174,901	322,465	9,347,757	1,732,971	20,578,094
<i>Reserved</i>	<i>9,174,901</i>	<i>322,465</i>	<i>6,315,971</i>	<i>1,732,971</i>	<i>17,546,308</i>
<i>Unreserved Working Capital</i>	<i>-</i>	<i>-</i>	<i>3,031,786</i>	<i>-</i>	<i>3,031,786</i>
Change in Fund Balance: Beginning 2009 to Ending 2012	(9,283,827)	(174,718)	(14,532,869)	317,090	(23,674,324)

Notes:

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

