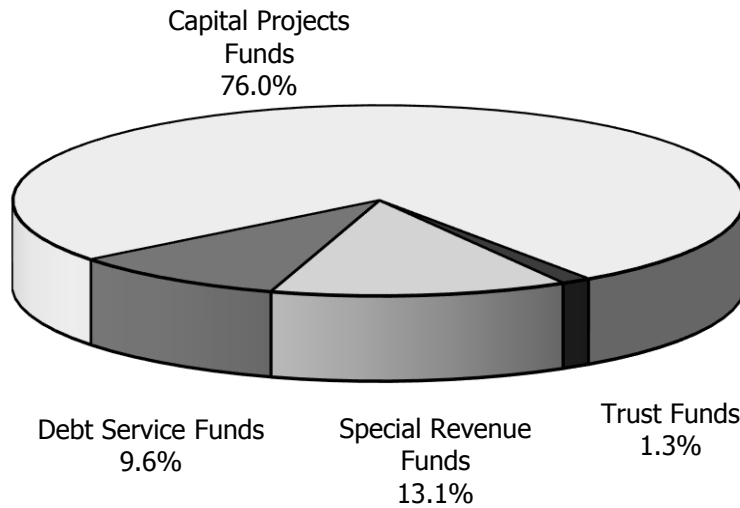
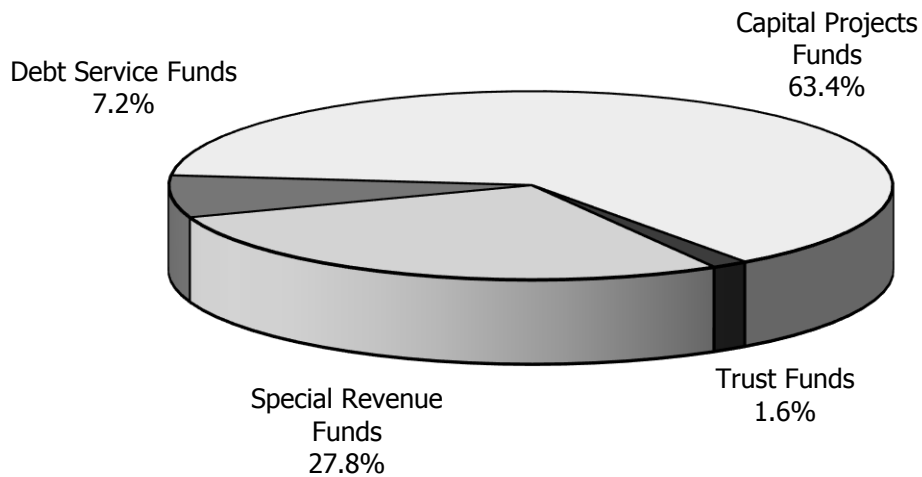


**CITY OF KIRKLAND
 GENERAL GOVERNMENT NON-OPERATING
 2015-2016 BUDGET SUMMARY: BY FUND TYPE/FUND**

2013-2014



2015-2016



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
2015-2016 BUDGET SUMMARY: BY FUND TYPE/FUND**

Fund	2013-14 Budget	2015-16 Budget	Percent Change
<i>Special Revenue Funds</i>			
152 Contingency	2,426,425	4,036,425	66.35%
156 Impact Fees	3,953,397	7,062,824	78.65%
190 Excise Tax Capital Improvement	12,846,786	20,864,944	62.41%
Total Special Revenue Funds	19,226,608	31,964,193	66.25%
<i>Debt Service Funds</i>			
210 LTGO Debt Service	7,721,892	6,837,479	-11.45%
220 UTGO Debt Service	6,364,593	1,453,331	-77.17%
Total Debt Service Funds	14,086,485	8,290,810	-41.14%
<i>Capital Projects Funds</i>			
310 General Capital Projects	60,789,680	37,855,498	-37.73%
320 Grant Capital Projects	50,632,075	35,121,922	-30.63%
Total Capital Projects Funds	111,421,755	72,977,420	-34.50%
<i>Trust Funds</i>			
620 Firefighter's Pension	1,922,607	1,716,572	-10.72%
Total Trust Funds	1,922,607	1,716,572	-10.72%
Total General Gov't Non-Op Funds	146,657,455	114,948,995	-21.62%

CITY OF KIRKLAND
CHANGE IN FUND BALANCE (Beginning 2013 to Ending 2016)
SUMMARY OF GENERAL GOVERNMENT NON-OPERATING FUNDS

	Special Revenue	Debt Service	Capital Projects	Trust	Total
2013 Actual Beginning Fund Balance	10,710,911	315,143	47,430,462	1,746,298	60,202,814
<i>Reserved</i>	<i>10,710,911</i>	<i>315,143</i>	<i>6,943,820</i>	<i>1,746,298</i>	<i>19,716,172</i>
<i>Unreserved Working Capital</i>	<i>-</i>	<i>-</i>	<i>40,486,642</i>	<i>-</i>	<i>40,486,642</i>
Plus: 2013-14 Estimated Revenues	17,019,774	13,787,797	42,058,350	207,238	73,073,159
Less: 2013-14 Estimated Expenditures	9,180,011	13,766,911	64,265,697	459,849	87,672,468
2014 Estimated Ending/ 2015 Budgeted Beginning Fund Balance	18,550,674	336,029	25,223,115	1,493,687	45,603,505
Plus: 2015-16 Budgeted Revenues	13,413,519	7,954,781	47,754,305	222,885	69,345,490
Less: 2015-16 Budgeted Expenditures	7,036,707	7,934,349	64,022,208	489,500	79,482,764
2016 Budgeted Ending Fund Balance	24,927,486	356,461	8,955,212	1,227,072	35,466,231
<i>Reserved</i>	<i>24,927,486</i>	<i>-</i>	<i>8,955,212</i>	<i>1,227,072</i>	<i>35,109,770</i>
<i>Unreserved Working Capital</i>	<i>-</i>	<i>356,461</i>	<i>0</i>	<i>-</i>	<i>356,461</i>
Change in Fund Balance: Beginning 2013 to Ending 2016	14,216,575	41,318	(38,475,250)	(519,226)	(24,736,583)

Notes:

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