

ORDINANCE NO. 3518

AN ORDINANCE OF THE CITY OF KIRKLAND, WASHINGTON,  
ADOPTING THE BUDGET FOR THE YEAR 1996.

WHEREAS, a public hearing to consider the proposed budget for the City of Kirkland for the year 1996 was duly and properly held on November 21, 1995, all in accordance with law; and

Whereas, following said hearing the City Council did approve and authorize such adjustments and changes as it deemed it necessary and proper and determined the allowances in each item, department, classification and fund;

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Kirkland as follows:

Section 1. The budget for the City of Kirkland in the form and content as attached to the original copy of this ordinance is by this reference adopted and approved as the budget for the year 1996.

Section 2. In summary form, the totals of estimated revenues and appropriations for each separate fund and the aggregate totals for all such funds combined are as follows:

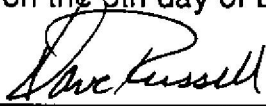
<u>FUNDS</u>	<u>ESTIMATED REVENUES</u>	<u>APPRO- PRIATIONS</u>
Current Expense	24,697,883	24,697,883
Street Operating	2,592,986	2,592,986
Arterial Street	1,016,630	1,016,630
Cemetery Operating	76,000	76,000
Sanitation	5,737,544	5,737,544
Interest Revolving	1,053,719	1,053,719
Recreation Revolving	387,982	387,982
Facilities Maintenance	1,937,510	1,937,510
Parking Operations	44,294	44,294
Contingency	294,177	294,177
Cemetery Improvement	138,000	138,000
Park & Municipal Reserve	8,892,507	8,892,507
Off-Street Parking Reserve	9,052	9,052
Tour Dock	27,971	27,971
Grant Control Fund	847,088	847,088
Park Reserve for Open Space	114,092	114,092
Excise Tax Capital Improvement	2,225,000	2,225,000
L.I.D. Control	21,565	21,565
L.I.D. Guarantee	409,279	409,279
1989 Service Center Limited G.O.	194,640	194,640
1991 Unlimited G.O. Refunding	380,121	380,121
1991 Limited G.O. Refunding	222,336	222,336
1993 Unlimited G.O. Refunding	279,502	279,502
1993 Limited G.O. Refunding	218,620	218,620
1993B Limited G.O.	204,000	204,000
1992 Unlimited G.O.	223,772	223,772

<u>FUNDS</u>	<u>ESTIMATED REVENUES</u>	<u>APPRO- PRIATIONS</u>
1994 Unlimited G.O.	75,444	75,444
1994 Limited G.O.	812,065	812,065
1994 Cemetery Improvement L.T.G.O.	32,550	32,550
1989 Parks G.O.	324,562	324,562
1995 Public Safety Unlimited G.O.	90,940	90,940
1977 G.O.	167,081	167,081
General Capital Projects	4,202,555	4,202,555
Grant Capital Projects	2,924,741	2,924,741
L.I.D. Construction	435,963	435,963
1995 Public Safety Bond Construction	1,034,323	1,034,323
Street Improvement	2,040,000	2,040,000
Water/Sewer Operating	10,627,537	10,627,537
Water/Sewer Debt Service Reserve	862,916	862,916
Utility Capital Projects	3,482,000	3,482,000
Water/Sewer Construction	3,136,009	3,136,009
1992 W/S Bond Construction	239,217	239,217
1995 W/S Bond Construction	1,515,498	1,515,498
Revolving Public Works Trust Loan	1,349,158	1,349,158
1987 W/S Bond	143,740	143,740
1990 W/S Revenue Bonds	124,730	124,730
1992 W/S Refunding & Rev Bonds	389,000	389,000
1995 W/S Bond	182,938	182,938
Equipment Rental	4,601,392	4,601,392
Data Processing	746,446	746,446
Firemen's Pension	<u>702,873</u>	<u>702,873</u>
	92,489,938	92,489,938

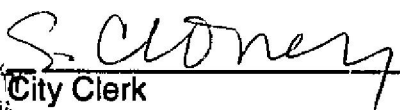
Section 3. This ordinance shall be in force and take effect five days from and after its passage by the Council and posting or publication as required by law.

PASSED by the City Council in special regular session on the 5th day of December, 1995.

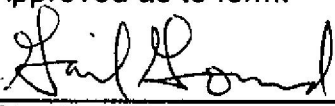
SIGNED in authentication thereof on the 5th day of December, 1995.

  
 \_\_\_\_\_  
 Mayor

Attest:

  
 \_\_\_\_\_  
 DEPUTY City Clerk

Approved as to form:

  
 \_\_\_\_\_  
 City Attorney

**CITY OF KIRKLAND  
1996 BUDGET SUMMARY**

Fund/Department	1995 Budget	1996 Budget	Service Packages	Total Budget	% Change
<b><u>CURRENT EXPENSE</u></b>					
Nondepartmental	1,444,350	1,881,873	0	1,881,873	30.29%
City Council	192,860	213,538	45,000	258,538	34.05%
City Manager	476,276	462,003	39,306	501,309	5.26%
City Attorney	449,020	516,075	0	516,075	14.93%
Parks and Recreation	2,766,970	2,759,670	239,268	2,998,938	8.38%
Public Works	1,467,420	1,499,407	115,400	1,614,807	10.04%
Administration & Finance	2,591,838	2,587,990	34,650	2,622,640	1.19%
Planning	1,469,788	1,273,672	136,100	1,409,772	-4.08%
Police	6,270,414	6,251,822	190,638	6,442,460	2.74%
Fire and Building	<u>6,117,197</u>	<u>6,211,661</u>	<u>239,810</u>	<u>6,451,471</u>	5.46%
<b>Total Current Expense</b>	<b>23,246,133</b>	<b>23,657,711</b>	<b>1,040,172</b>	<b>24,697,883</b>	<b>6.25%</b>
<b><u>OTHER OPERATING</u></b>					
Street Operating	2,570,325	2,567,986	25,000	2,592,986	0.88%
Arterial Street	835,612	1,016,630	0	1,016,630	21.66%
Cemetery Operating	65,000	70,000	6,000	76,000	16.92%
Sanitation	5,804,489	5,737,544	0	5,737,544	-1.15%
Interest Revolving	655,019	1,053,719	0	1,053,719	60.87%
Recreation Revolving	380,526	387,982	0	387,982	1.96%
Facilities Maintenance	1,781,210	1,829,360	108,150	1,937,510	8.77%
Parking Operations	37,091	44,294	0	44,294	19.42%
Water/Sewer Operating	9,284,429	10,522,537	105,000	10,627,537	14.47%
Equipment Rental	3,824,467	4,571,322	30,070	4,601,392	20.31%
Data Processing	<u>357,806</u>	<u>699,050</u>	<u>47,396</u>	746,446	108.62%
<b>Total Other Funds</b>	<b>25,595,974</b>	<b>28,500,424</b>	<b>321,616</b>	<b>28,822,040</b>	<b>12.60%</b>
<b>Total Operating</b>	<b>48,842,107</b>	<b>52,158,135</b>	<b>1,361,788</b>	<b>53,519,923</b>	<b>9.58%</b>
<b>Non-Operating Funds</b>	<b>36,395,462</b>	<b>38,970,015</b>	<b>0</b>	<b>38,970,015</b>	<b>7.07%</b>
<b>Total Budget</b>	<b>85,237,569</b>	<b>91,128,150</b>	<b>1,361,788</b>	<b>92,489,938</b>	<b>8.51%</b>

Approved budget as of June 30, 1995

28-Nov-95

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CITY OF KIRKLAND  
 1996 BUDGET  
 ANALYSIS OF CHANGE

	Current Expense	Other Operating Funds	Total Operating
1995 Budget	23,246,133	25,595,974	48,842,107
1996 Basic Budget	23,657,711	28,500,424	52,158,135
<i>Cumulative Per Cent Change</i>	<i>1.77%</i>	<i>11.35%</i>	<i>6.79%</i>
Service Packages:			
Ongoing Costs	436,031	45,000	481,031
<i>Cumulative Per Cent Change</i>	<i>3.65%</i>	<i>11.52%</i>	<i>7.77%</i>
One-Time Costs	604,141	276,616	880,757
<i>Cumulative Per Cent Change</i>	<i>6.25%</i>	<i>12.60%</i>	<i>9.58%</i>
1996 Total Budget	24,697,883	28,822,040	53,519,923
<i>Cumulative Per Cent Change</i>	<i>6.25%</i>	<i>12.60%</i>	<i>9.58%</i>

**CITY OF KIRKLAND**  
**1996 BUDGET**  
**SERVICE PACKAGE REQUESTS**  
**CURRENT EXPENSE FUND**

Description	Service Type	Dept. Requested		City Council Reviewed		Comments
		FTE	Amount	FTE	Amount	
<b>CITY COUNCIL</b>						
Community Event Grant Program	Service	0.00	10,000	0	10,000	
Neighborhood Grant Program	Service	0.00	10,000	0	10,000	
Business District Grant Program	Service	0.00	0	0	25,000	Fund First Year From Cash
Human Service Per Capita Allocation	Service	0.00	0	0	10,588	
<b>Total City Council</b>		<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>55,588</b>	
<b>CITY MANAGER</b>						
CMO/Council Photocopier	Capital	0.00	8,000	0	8,000	
Volunteer Program Coordinator	Service	0.50	31,306	0	31,306	Complete 1-year Pilot Project
<b>Total City Manager</b>		<b>0.50</b>	<b>39,306</b>	<b>0.00</b>	<b>39,306</b>	
<b>FIRE AND BUILDING</b>						
Plotter	Capital	0.00	9,500	0.00	0	Contract Out
Enhanced Reserve Firefighter Training	Service	0.00	20,280	0.00	20,280	Contingent on Fire Dist. Participation
Emergency Operations Plan	Project	0.00	26,000	0.00	26,000	City to pay 100%
Enhance Amateur Radio Emergency Sys	Capital	0.00	13,530	0.00	13,530	City to pay 100%
Assume Electric Inspec. Svc. from State	Service	2.00	110,629	0.00	0	Revenue Supported; Implement Mid-Year
Car Staff - Forbes Creek Fire Station	Service	6.00	186,000	6.00	180,000	Reduce Overtime/Hire Sept. 96
<b>Total Fire and Building</b>		<b>8.00</b>	<b>365,939</b>	<b>6.00</b>	<b>239,810</b>	
<b>POLICE</b>						
Laptop Computers	Capital	0.00	77,550	0.00	77,550	Offset by \$36,000 COPS NOW Grant
E911 Phones & Call Back Units	Capital	0.00	32,000	0.00	32,000	Offset by \$16,000 County Grant
Policy and Procedures Manual	Project	0.00	10,000	0.00	10,000	
Ventilation System and Windows	Capital	0.00	7,500	0.00	7,500	
SCOPE	Service	0.00	13,150	0.00	13,150	New Program; Report at Year End
Parking Enforcement Computer	Capital	0.00	4,000	0.00	4,000	
Wireless Data Commun. Needs Assess.	Project	0.00	10,000	0.00	10,000	Regional Partnership
Administrative Support Associate	Service	1.00	36,438	1.00	36,438	Management Audit Recommendation
<b>Total Police</b>		<b>1.00</b>	<b>190,638</b>	<b>1.00</b>	<b>190,638</b>	
<b>PLANNING AND COMMUNITY DEVELOPMENT</b>						
Maintain Services - Offset Maternity Lvs.	Project	0.00	21,000	0.00	21,000	Temporary Help
Planning Information Specialist	Service	1.00	41,371	0.00	21,000	6 mos. Temporary Position
Commute Trip Reduction Program	Service	0.00	14,568	0.00	0	Increased Service Level
Mapping/Database Management Consulting	Service	0.00	40,100	0.00	40,100	\$15,000 Ongoing Costs; \$25,100 One-time Project
Natural Environment/Critical Areas Regs	Project	0.00	29,000	0.00	29,000	
Kirkland Transit Plan	Project	0.00	68,000	0.00	0	Review Mid-Year
Economic Development Element	Project	0.00	13,000	0.00	25,000	
<b>Total Planning and Community Development</b>		<b>1.00</b>	<b>227,039</b>	<b>0.00</b>	<b>136,100</b>	

**CITY OF KIRKLAND  
1996 BUDGET  
SERVICE PACKAGE REQUESTS  
CURRENT EXPENSE FUND**

Description	Service Type	Dept. Requested		City Council Reviewed		Comments
		FTE	Amount	FTE	Amount	
<b>PUBLIC WORKS - ENGINEERING</b>						
Surface Water Utility Formation	Project	0.00	100,000	0.00	100,000	Offset by \$55,000 Grant Review after Council Decision on Performance Center
Construction Mgmt. - Kirkland Perf. Ctr.	Project	0.00	88,000	0.00	0	
Automate Design Standard Plans	Project	0.00	15,400	0.00	15,400	Complete Needs Assessment Review Mid-Year
GIS System Coordinator	Service	1.00	81,501	0.00	0	
<b>Total Public Works - Engineering</b>		<b>1.00</b>	<b>284,901</b>	<b>0.00</b>	<b>115,400</b>	
<b>ADMINISTRATION AND FINANCE</b>						
Video Production Contract	Service	0.00	10,000	0.00	10,000	Begin in March
Contracted Mapping Services	Project	0.00	6,500	0.00	6,500	
Employee Survey	Project	0.00	8,000	0.00	0	1997 Project
Court Facility Improvements	Capital	0.00	8,150	0.00	8,150	Includes Security Improvements
Department Secretary	Service	1.00	46,437	0.00	0	Review after Management Audit
Safety Coordinator	Service	0.40	20,148	0.20	10,000	State Mandated Program
<b>Total Administration and Finance</b>		<b>1.40</b>	<b>99,235</b>	<b>0.20</b>	<b>34,650</b>	
<b>PARKS AND RECREATION</b>						
Contracted Maint. - S. Rose Hill Pk	Service	0.00	8,930	0.00	8,930	Management Audit Recommendation One-Year Pilot Project
Senior Fields Needs/Feasibility Analysis	Project	0.00	5,250	0.00	5,250	
Photocopier	Capital	0.00	12,500	0.00	8,000	
Public Art Installation(s)	Service	0.00	10,000	0.00	10,000	
Replace Phone System - Sr Ctr/NKCC	Capital	0.00	11,885	0.00	11,885	Coordinate w/ Performance Center
Temporary Senior Center Relocation	Project	0.00	50,000	0.00	0	Review after Council Decision on Performance Center
Computers (2)	Capital	0.00	7,370	0.00	7,370	
Peter Kirk Pedestrian Corridor Lighting	Capital	0.00	35,000	0.00	35,000	
Portable Radios	Capital	0.00	7,500	0.00	0	Existing Inventory Available
Tree Inventory	Project	0.00	35,000	0.00	5,000	Replacement Guidelines Only
Part-time Seasonal Labor	Service	0.00	12,500	0.00	12,500	Management Audit Recommendation
Skate Court Facility	Capital	0.00	35,600	0.00	35,600	
Groundskeeper and Vehicle	Service	1.00	48,145	1.00	48,145	
Maintenance Clerical Support	Service	1.00	41,000	1.00	41,000	Management Audit Recommendation
<b>Total Parks and Recreation</b>		<b>2.00</b>	<b>320,680</b>	<b>2.00</b>	<b>228,680</b>	
<b>TOTAL CURRENT EXPENSE REQUESTS</b>		<b>14.90</b>	<b>1,547,738</b>	<b>9.20</b>	<b>1,040,172</b>	
Capital			300,085		248,585	
Projects			485,150		314,386	
Services			792,503		477,201	
<b>RECOMMENDED FUNDING BY SOURCE:</b>						
Grants					375,947	
District #41 Charges					60,084	
Donations (Resources Forward)					497,141	
Fees					107,000	

CITY OF KIRKLAND  
1996 BUDGET  
SERVICE PACKAGE REQUESTS  
OTHER OPERATING FUNDS

Description	Service Type	Dept. Requested		City Council Reviewed		Comments
		FTE	Amount	FTE	Amount	
<b>PUBLIC WORKS - WATER/SEWER OPERATING</b>						
Sewer Main Inspection Video (Contract)	Service	0.00	49,000	0.00	30,000	8-Year Program
Water System Comp Plan (Phase II)	Project	0.00	75,000	0.00	75,000	
Sewer Utility Vehicle	Capital	0.00	27,000	0.00	0	
<b>Total Public Works - Water/Sewer Operating</b>		<b>0.00</b>	<b>151,000</b>	<b>0.00</b>	<b>105,000</b>	

<b>PUBLIC WORKS - STREET OPERATING</b>						
Self-Storing Asphalt Tarps	Capital	0.00	8,000	0.00	8,000	
Traffic Signal Capital Equipment	Capital	0.00	4,500	0.00	2,000	Existing Radio Inventory Available
CBD Banners	Service	0.00	20,950	0.00	0	Use Business Dist. Grant Program
Roadway Median Maintenance	Service	0.00	23,700	0.00	15,000	Use Part-Time -- Minimum Service Level
Laborer	Service	1.00	33,939	0.00	0	
<b>Total Public Works - Street Operating</b>		<b>1.00</b>	<b>91,089</b>	<b>0.00</b>	<b>25,000</b>	

<b>ADMINISTRATION AND FINANCE - FACILITIES MAINTENANCE</b>						
Senior Center Roof Replacement	Capital	0.00	25,000	0.00	25,000	Coordinate w/ Performance Center
Senior Center Energy Efficiency Imp.	Capital	0.00	33,000	0.00	33,000	Coordinate w/ Performance Center
Solar Window Film	Capital	0.00	12,000	0.00	12,000	
City Council Chamber Art Project	Capital	0.00	30,000	0.00	30,000	
Facilities Maintenance Technician	Service	1.00	0	1.00	0	Convert from Contract/Revenue Neutral
<b>Total Admin and Finance - Facilities</b>		<b>1.00</b>	<b>100,000</b>	<b>1.00</b>	<b>100,000</b>	

<b>ADMINISTRATION AND FINANCE - DATA PROCESSING</b>						
Network Based FAX Server	Capital	0.00	5,125	0.00	5,125	
Information Processing Temporary Help	Project	0.00	42,271	0.00	42,271	12 Month Temporary FMS Project
<b>Total Admin and Finance - Data Processing</b>		<b>0.00</b>	<b>47,396</b>	<b>0.00</b>	<b>47,396</b>	

<b>ADMINISTRATION AND FINANCE - EQUIPMENT RENTAL</b>						
Fleet Mgmt. System Extension	Capital	0.00	12,170	0.00	12,170	
Vehicle Alignment System	Capital	0.00	17,900	0.00	17,900	
<b>Total Admin and Finance - Equipment Rental</b>		<b>0.00</b>	<b>30,070</b>	<b>0.00</b>	<b>30,070</b>	

<b>CEMETERY OPERATING</b>						
Cemetery Computer	Capital	0.00	6,000	0	6,000	
Contracted Service - Interments	Service	0.00	24,160	0	0	\$24,160 Revenue Loss to Current Exp.
<b>Total Parks and Recreation - Cemetery</b>		<b>0.00</b>	<b>30,160</b>	<b>0.00</b>	<b>6,000</b>	

<b>TOTAL REQUESTS - OTHER FUNDS</b>						
Capital			150,695		151,195	
Projects			117,271		117,271	
Services			151,749		45,000	

<b>TOTAL SERVICE PACKAGE REQUESTS</b>		<b>16.9</b>	<b>1,997,453</b>	<b>10.2</b>	<b>1,353,638</b>	
Total Capital			450,780		399,780	
Total Projects			602,421		431,657	
Total Services			944,252		522,201	

**CITY OF KIRKLAND  
1996 BUDGET  
Proposed Position Adjustments**

1995 APPROVED FTE's (6/30/95) 306.00

*PROPOSED REDUCTIONS*

1. Emergency Preparedness Coordinator	-0.50
2. Parks Management Audit Recommendations	
a. Human Services Manager	-0.50
b. Transportation Coordinator	-1.00

*PROPOSED ADDITIONS*

1. Forbes Creek Fire Station Staff	6.00
2. Management Audit Recommendations	
a. Police Administrative Support	1.00
b. Parks Maintenance Clerical Support	1.00
3. Groundskeeper	1.00
4. Safety Coordinator	0.20

*PROPOSED CONVERSIONS (NET COST ZERO)*

1. Facilities Maintenance Technician	1.00
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**TOTAL PROPOSED 1996 FTE's** **314.20**

Net Change from 1995 8.20

Percent Change from 1995 2.68%

**Allocation of FTE's by Function  
1994 to 1996**

Function	FTE as % of Total		
	1994	1995	1996
Public Safety	50%	50%	51%
Parks and Community Services	9%	9%	9%
Transportation & Utilities	19%	18%	18%
General Government	21%	22%	22%



**CITY OF KIRKLAND  
1996 BUDGET  
CURRENT EXPENSE FUND REVENUE ANALYSIS**

	1995 Budget	1995 Estimate	1996 Budget	% Change from Budget
<b>Taxes</b>				
<b>Sales</b>				
General Sales Tax	7,867,994	8,127,120	8,125,479	3.27%
Criminal Justice	500,000	576,399	550,000	10.00%
Property	4,928,157	4,928,157	5,472,878	11.05%
Utility	3,420,000	3,971,627	3,893,000	13.83%
Other	<u>85,500</u>	<u>136,898</u>	<u>112,000</u>	30.99%
<b>Subtotal Taxes</b>	<b>16,801,651</b>	<b>17,740,201</b>	<b>18,153,357</b>	<b>8.05%</b>
<b>Licenses and Permits</b>				
Building/Structural	395,997	402,034	434,642	9.76%
Business and Other	<u>114,530</u>	<u>246,934</u>	<u>244,415</u>	113.41%
<b>Subtotal Lic/Permits</b>	<b>510,527</b>	<b>648,968</b>	<b>679,057</b>	<b>33.01%</b>
Intergovernmental Revenue	1,513,013	1,621,950	1,459,252	-3.55%
Charges for Service	2,508,033	2,743,311	2,577,616	2.77%
Fines and Forfeits	470,575	453,320	470,050	-0.11%
Miscellaneous	<u>72,350</u>	<u>157,893</u>	<u>124,410</u>	71.96%
<b>Subtotal Revenues</b>	<b>21,876,149</b>	<b>23,365,643</b>	<b>23,463,742</b>	<b>7.26%</b>
<b>Other Sources</b>				
Interfund Transfers	179,727	262,097	137,000	-23.77%
Resources Forward	<u>1,190,257</u>	<u>2,254,212</u>	<u>1,097,141</u>	-7.82%
<b>Total All Resources</b>	<b>23,246,133</b>	<b>25,881,952</b>	<b>24,697,863</b>	<b>6.25%</b>

The Current Expense Fund budget is balanced by recognizing new income anticipated for the coming year (Revenue) and other resources such as cash balances carried forward from the prior year (Resources Forward) and internal transfers from other funds (Interfund Transfers).

**CITY OF KIRKLAND  
1996 BUDGET  
NON-OPERATING FUNDS**

The Non-Operating portion of the budget is composed of three distinct sections defined as follows:

*SPECIAL REVENUE AND RESERVE FUNDS*

Special Revenue Funds are used to account for revenues that are dedicated for specific purposes either through statute or Council policy. Reserve Funds are used to accumulate resources for future projects, expenses, or contingencies. With the exception of the Park and Municipal Reserve and Contingency Funds, all resources of the following funds are dedicated to the specific purposes for which they were established. The Contingency Fund can be used for any emergency purpose designated by Council. The Park and Municipal Reserve is actually composed of many sub-accounts, many of which are dedicated for specific purposes such as Criminal Justice or Drug Seizure funds. The Park and Municipal Reserve also contains two Council policy reserves - the General Operating Reserve (the City's "rainy day fund") and the General Capital Projects Reserve.

Fund Description	Purpose				Total
	Capital	Reserve	Debt	Other	
152 Contingency		294,177			294,177
154 Cemetery Improvement		101,550	36,450		138,000
157 Park & Municipal Reserve	662,000	7,971,326		259,181	8,892,507
158 Off-Street Parking Reserve		9,052			9,052
159 Tour Dock		21,571		6,400	27,971
188 Grant Control Fund	555,076			292,012	847,088
189 Park Reserve for Open Space		114,082			114,082
190 Excise Tax Capital Improvement	641,500	1,583,500			2,225,000
680 Firemen's Pension		677,873		25,000	702,873
<i>Total Special Revenue and Reserve Funds</i>	<i>1,858,576</i>	<i>10,773,131</i>	<i>36,450</i>	<i>582,593</i>	<i>13,250,750</i>

**CITY OF KIRKLAND  
1996 BUDGET  
NON-OPERATING FUNDS**

*DEBT SERVICE FUNDS*

Debt Service Funds account for the accumulation of resources and the payment of long-term debt. Reserves are required in General Obligation Bond Funds to assure that adequate cash is available to make debt payments early in the year before all revenue is received. The Water/Sewer Debt Reserve Fund is required to have a reserve equivalent to the highest annual debt service requirement. The Public Works Trust Loan Fund provides for loan repayment as well as acknowledging the receipt of loan proceeds which are subsequently transferred to Capital Project Funds for expenditure.

Fund Description	Purpose				Total
	Capital	Reserve	Debt	Other	
249 L.I.D. Control		1,137	20,428		21,565
253 L.I.D. Guarantee		409,279			409,279
269 1989 Limited G.O.		20,000	174,640		194,640
270 1991 Unlimited Refunding		24,136	355,985		380,121
271 1991 Limited Refunding		60,151	162,185		222,336
272 1993 Unlimited Refunding		21,774	257,728		279,502
273 1993 Limited Refunding		75,142	143,478		218,620
274 1993B Limited G.O.			204,000		204,000
275 1992 Unlimited G.O.		18,124	205,648		223,772
276 1994 Public Safety Unlimited G.O.		15,739	59,705		75,444
277 1994 Public Facilities Limited G.O.		32,316	779,749		812,065
278 1994 Cemetery Limited G.O.			32,550		32,550
280 1989 Unlimited Parks G.O.		41,862	282,700		324,562
281 1995 Public Safety Unlimited G.O.		18,985	71,955		90,940
282 1977 Unlimited G.O.		37,106	129,975		167,081
460 Water/Sewer Debt Service Reserve		862,916			862,916
485 Public Works Trust Loan Fund	675,625		673,533		1,349,158
494 1987 Water/Sewer Bond			143,740		143,740
495 1990 Water/Sewer Bond			124,730		124,730
496 1992 Water/Sewer Bond			389,000		389,000
497 1995 Water/Sewer Bond			182,938		182,938
<i>Total Debt Service Funds</i>	<i>675,625</i>	<i>1,638,667</i>	<i>4,394,667</i>	<i>0</i>	<i>6,708,959</i>

**CITY OF KIRKLAND  
1996 BUDGET  
NON-OPERATING FUNDS**

*CAPITAL PROJECTS FUNDS*

Capital Project Funds are used for two purposes – capital reserves and capital construction of projects approved in the Capital Improvement Program (CIP). The General Capital, Grant Capital and Utility Capital Projects Funds account for expenditures for projects in the first year of the CIP. The Grant Capital Fund also includes the Grant Match Reserve established by Council policy. The remaining funds represent holding accounts for money that will be used in future years to fund the remaining five years of the CIP.

Fund Description	Purpose				Total
	Capital	Reserve	Debt	Other	
310 General Capital Projects	4,202,555				4,202,555
320 Grant Capital Projects	1,715,000	1,209,741			2,924,741
375 L.I.D. Construction	335,000	100,963			435,963
381 1995 Public Safety Bond Construction	1,034,323				1,034,323
393 Street Improvement	2,040,000				2,040,000
475 Utility Capital Projects	3,482,000				3,482,000
477 Water/Sewer Construction	1,149,000	1,987,009			3,136,009
480 1992 Water/Sewer Bond Construction	239,217				239,217
481 1995 Water/Sewer Bond Construction	1,515,498				1,515,498
<i>Total Capital Projects Funds</i>	<i>15,712,593</i>	<i>3,297,713</i>	<i>0</i>	<i>0</i>	<i>19,010,306</i>
<b>Total Non-Operating Funds</b>	<b>18,246,794</b>	<b>15,709,511</b>	<b>4,431,117</b>	<b>582,593</b>	<b>38,970,015</b>